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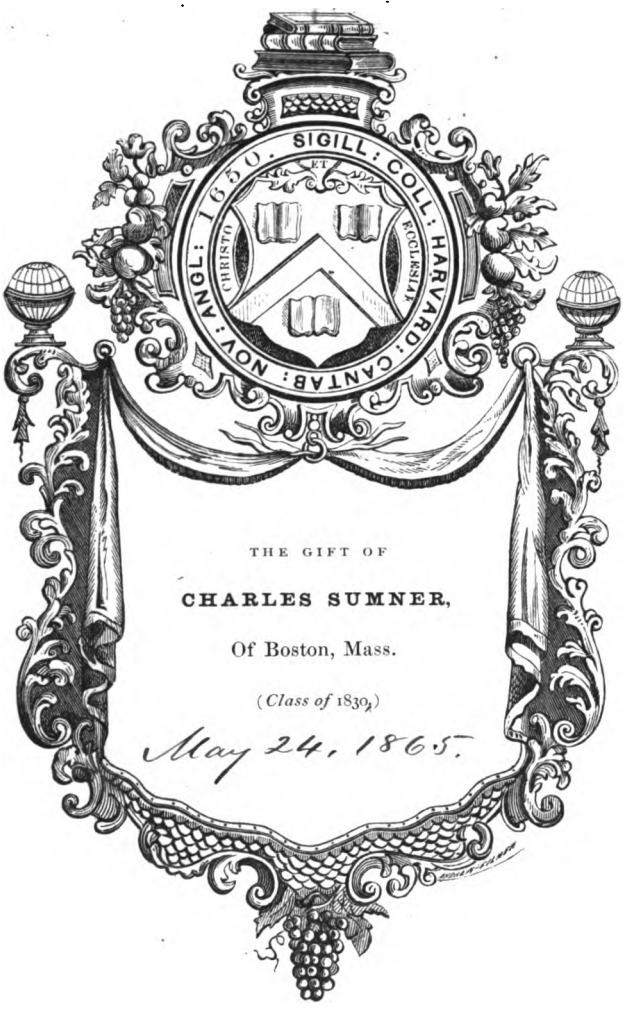

THE GIFT OF

CHARLES SUMNER,

Of Boston, Mass.

(*Class of* 1830.)

May 24, 1865.

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THE

TREASURY INVESTIGATION.

THE SUPPRESSED DOCUMENTS.

REPORT ON THE PRINTING OF THE PUBLIC MONEY.

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HOW THE PUBLIC MONEY IS PRINTED IN WASHINGTON.

It will be recollected that, in April last, certain charges were made in the House of Representatives against the management of the Treasury, by the Hon. Frank Blair, of Missouri, now a Major-General in the U. S. Army; and, also, against the Superintendent of the Paper Money Printing, Spencer M. Clark, by the Hon. James Brooks, of N. York. These charges (April 30, 1864) led to the creation of a Committee of the House of Representatives to examine and investigate into them. An examination of the charges made by Mr. Blair was omitted, as stated, for the want of time; while the Committee did enter upon a very partial and limited investigation as to the mode and manner of printing the national securities under the management of this Mr. Clark. This Committee of Investigation was thus composed: —

Administration. — James A. Garfield, of Ohio; James F. Wilson, of Iowa; Henry W. Davis, of Maryland; Reuben E. Fenton, of New York; Thomas A. Jencks, of Rhode Island. — *Five* administration.

Opposition. — James Brooks, of New York; John T. Stuart, of Illinois; John L. Dawson, of Pennsylvania; William G. Steele, of New Jersey. — *Four* opposition.

This Committee made these reports June 30th; one, by the Hon. Mr. Garfield, unsigned even by him, and bearing no proof, therefore, of reading or examination by his associates; another, by the Hon. Mr. Fenton (administration), protesting against Mr. Garfield's crimination of certain New York Bank Note Companies; and another, signed by Messrs. Brooks, Stuart, Dawson, and Steele. The House of Representatives ordered all these documents to be printed, with the accompanying testimony; and all were sent to the Superintendent of Public Printing.

It now appears that Mr. Spencer M. Clark procured from the Superintendent of the Congressional Printing such parts of the official document, of 416 pages, as suited him, in the type, style, and paper of the official document, and put them off upon the "public as the official document," and with the papers, detrimental to him, suppressed. The object of the publication here is, to print the suppressed papers and documents, with such other papers as are necessary to explain them, and thereby to show what are the character and conduct of this man Clark, to whom is now entrusted the printing of millions and millions of the public money. The people will see in these papers how the most important and delicate of all our public transactions is conducted in Washington, and they can judge from this whether it be safe to continue this management. We call special attention to that part of this document, which dwells upon the printing of the fractional currency. The currency laws, that regulated our small specie circulation, show that there ought to be upwards of $40,000,000 of this paper currency in circulation. The Treasury returns, when this investigation began, were under $20,000,000. Of the remaining $20,000,000 thus not accounted for, $10,000,000 are probably counterfeits, with ten other millions unaccounted for, under any of the laws that have hitherto regulated our specie, or our specie circulation.

The papers appended to the Report, which follows, are, —

1st. The Testimony of the Register of the Treasury, Mr. Chittenden.

2d. The Testimony of the Assistant Secretary of the Treasury, Mr. Field.

3d. The Report of Mr. Field (Assistant Secretary), of R. W. Taylor (Comptroller),

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L. E. Chittenden (Register), and the Hon. William Sprague, U. S. Senator from Rhode Island, upon checks and guards needed in the printing of the public money.

4th. Report of a Committee of the House of Representatives appointed by Mr. Speaker Grow, looking after S. M. Clark, when engineer, having in charge the public works.

5th. Response of A. C. Wilson, Esq., of New York, when asked by Secretary Chase to put in writing certain charges against S. M. Clark.

6th. The affidavits of certain women employed by S. M. Clark in the printing of the public money. Their description of the way and manner, and by whom, the printing was done.

The Testimony of Mr. Lamb, concerning the careless way of printing the Fractional Currency.

7th. The indorsement of the affidavits of these women by Mr. Jordan, the Solicitor of the Treasury, in a report made by him concerning them, to Mr. Chase.

REPORT OF MESSRS BROOKS, STUART, DAWSON, AND STEELE.

Your Committee report, —

That in pursuance of the resolution of the House, April 30, 1864, they have attempted to give the subjects therein mentioned the investigation required by the House; but they regret their inability so to do, if not from want of time, from the resolutions and conclusions arrived at by the majority of the Committee, that their powers were much more limited than the minority seem to think they are, under the words of the broad resolution, —

"To investigate and report upon the allegations (set forth in the preamble of the resolution), and *any other* allegations which *have been* or *may be made affecting* the integrity of the Administration in the Treasury Department."

One of the members (Mr. Brooks), before entering upon an examination of the testimony, protests now, as he protested upon the floor of the House, April 30, against the misrecitation of his remarks in the House April 29, made by Mr. Garfield, in the resolution creating this Committee, as to the printing of the public money. Mr. Brooks did not allege, as stated in the resolution passed under the pressure of the previous question, that this printing had "led to the sacrifice of millions and millions of the public money," but as officially reported in the Globe, did say — "had led to *the peril* of the sacrifice of millions and millions of the public money."

The coinage of a country, and the superintendence of that coinage is the highest trust which can be given to mortal man; and hence, at all times, in our own country, and in all ages in other countries, ingenious and effective checks and counterchecks have not only been devised for man to watch man, but, it has ever been the effort of wise and honest administrations of governments to install men in such trusts whose antecedents and existing characters have been such as to command not only unlimited, but universal confidence. The mints of the United States have now been in operation over seventy-one years, and the whole amount of their coinage, gold, silver, and copper, as shown in the December (1863) Report of the Secretary of the Treasury was, up to the end of the then fiscal year, but $889,635,497. The suspension of specie payments having banished this coin from circulation, all but the copper (a very small portion thereof), the vacuum was filled by paper. Of this paper, as shown by the testimony annexed to the Report, $850,000,000 have been furnished by Spencer M. Clark from the Treasury Note Office, within the short period of only twenty-one months, — an amount in paper, within thirty-nine millions, of the whole seventy-one years' coinage of the United States mints. The trust, therefore, reposed in this Mr. Clark has been in about a single year equal to that which has been hitherto divided for seventy-one years among numerous superintendents or directors of the mints, while the opportunities for dishonesty or fraud in printing are in the ratio of the power of the printing-press, operated by hydraulics or steam to the crucible or matrix of the mint. Hence, in the selection of a Superintendent of the Printing Bureau of Currency and Securities, not only the present, but the antecedent character of that superintendent should be of the very highest order, while the checks upon him, from without and within, should be as severe and searching as human ingenuity can devise. It appears by the testimony that in one night in May, $64,000,000 was in the vault, under the custody and control of the Superintendent.

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THE ANTECEDENT CHARACTER OF THE SUPERINTENDENT OF MONEY PRINTING.

The Committee, therefore, in order to ascertain whether such a vast trust and treasure as this were in proper hands, felt it their duty, first, to investigate the antecedents of the Superintendent, and next his administration, by far the most important Bureau in the great Department of the Treasury. Their attention was first called to an official report of the Committee on Expenditures on Public Buildings, in 1862 (37th Congress, 2d Session, Report No. 137), in which it appears that this Mr. Clark was then acting engineer in charge of the Bureau of Construction under the Treasury Department, — a place given him, it appears, by the testimony submitted in that department, — without any training or previous qualification as engineer. This report distinctly and effectively charges and proves that the now Superintendent of the Bureau of Printing the Public Money was, in June, 1861, guilty of gross collusion and fraud, and, as engineer in the Treasury Department, connived with contractors (Edward Learned & Co.) to defraud the United States in the matter of marble contracts for the Charleston (S. C.) Custom House, out of very large sums of money, in which they were thwarted then, but in a small part only, by the intervention of the then Secretary Dix. It is unnecessary here to recite this testimony, as it is already matter of record in the archives of the House of Representatives, and can there be seen and read at length. The Committee then (and a Committee, too, created by a Republican House) unhesitatingly advised the removal of this S. M. Clark.

This disclosure in an important official document led your Committee into a further investigation of the character of the new Superintendent of the Printing Bureau; and it appeared, by his own testimony, that serious charges had been made against him to the Secretary of the Treasury, officially, or semi-officially, by Alexander C. Wilson, of New York. These charges are of the gravest character, and such as, if made against any man, in any position, deserve inquiry. They affect the whole business and moral career of Clark. They show him to have no qualification whatever for the very high and immensely responsible position in which he is placed. They affect both his private and public life, and declare him to be both a bankrupt in business and in morals. The 5th allegation is of "Immorality," with specification and detail, and of such a nature that your Committee deemed it proper to have it investigated, and, for that purpose, the following resolution was submitted May 25th: —

Resolved, That in order to verify the 5th allegation, that of immorality (alleged by A. C. Wilson), Daniel Buck, of Hartford, Conn., be *subpœnaed* to appear before this Committee,

—which resolution, your Committee regret to say, was voted down by the following substitute: —

Resolved, That the allegation of Mr. Wilson against S. M. Clark relates to matters of general character, prior to his official appointment, not to his conduct since his appointment, and the Committee decline to investigate them. (Ayes 4, noes 3.)

THE EXISTING CHARACTER OF THE SUPERINTENDENT OF MONEY PRINTING.

This resolution precluding and forbidding any investigation of the qualification and character of S. M. Clark, and seeming to sanction, that no matter what may have been a man's private life, all *that* is no disqualification for the greatest public trust ever given to any one man (such as that of the superintendence of the printing of nearly nine hundred millions of money), your Committee were obliged to give up all further investigation into the antecedents of S. M. Clark, and to confine themselves to matters within the brief period of his money superintendence.

But this brief period discloses, officially, very important, and very suggestive facts, — even under all the restraints that have been put upon the investigation by the resolution to close the testimony submitted and passed in the sitting of this Committee, June 1st, (ayes 4, noes 3). Your Committee, under that resolution, have been limited as to all investigation into character, with but one exceptional case, to the official reports made to the Secretary of the Treasury, first by Col. Layfayette C. Baker, a Provost Marshal of the War Department, and next, by Edward Jordan, Esq., the Solicitor of the Treasury, who re-investigated the report of the Provost Marshal Baker.

OFFICIAL REPORT OF PROVOST MARSHAL BAKER.

It appears from the testimony that in December last, one Charles Cornwall, a clerk in the Redemption (Treasury) Department, was detected in stealing some $31,000 or $32,000, and that about that time one G. A. Henderson, in the Requisition Warrant Department, was detected in misplacing for money the order of bills liable to be paid, wherefore, he received no inconsiderable rewards. These frauds, or rather crimes, creating a good deal of alarm in the Treasury Building, the Secre-

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tary of the Treasury by letter marked "Confidential," December 24, 1863 (see Testimony), asked the Secretary of War to direct Col. Baker "to make such investigations and arrests, and exercise such custody of persons arrested as I (he) may find needful," &c. Col Baker having been put at the service of the Treasury Department, as thus confidentially requested, he commenced his investigations, as shown in his Report to the Secretary of the Treasury, with the papers annexed.

CONFIRMATION AND INDORSEMENT OF THAT REPORT BY THE SOLICITOR OF THE TREASURY.

This Report was subsequently submitted to the Solicitor of the Treasury, Mr. Jordan, who, in a letter, April 19, 1864, writes to the Secretary: —

"I have further, in obedience to your order, called before me most of the persons whose affidavits are herewith transmitted, and made such other inquiries as it has been in my power to make, touching the matter stated in the affidavits, and the result is, *an entire conviction that the most material of these statements are* TRUE, *particularly those contained in the affidavits of Ella Jackson, Jennie Germon, and Laura Duvall.*"

THE DISCLOSURES IN THESE REPORTS OF GROSS IMMORALITIES IN THE TREASURY.

These affidavits disclose a mass of immorality and profligacy, the more atrocious as these women were employees of Clark, hired and paid by him with the public money. These women seem to have been selected in the Printing Bureau, for their youth and personal attractions. Neither the laws of God nor of man, the institution of the Sabbath, nor common decencies of life, seem to have been respected by Clark, in his conduct with these women. A Treasury Bureau, there, where is printed the money representative, or expression of all the property and of all the industry of the country; there, where the wages of labor are more or less regulated, and upon the faith and good conduct of which depends, more or less, every man's prosperity, is converted into a place for debauchery and drinking, the very recital of which is impossible without violating decency. Letters go thence, arranging to clothe females in male attire to visit "the Canterbury." Assignations are made from thence.

The facts set forth in these affidavits are vouched for by a military officer of the Government, who has now been three years in the confidential employ of the Secretary of War, and who seems to have his unlimited confidence. Indeed, the Secretary of the Treasury had such confidence in this officer, and in the value of his services, that he "confidentially" requested the use of these services in the Treasury Department. The Solicitor of the Treasury, another high and acute legal officer of the Government, and trusted by it in the most important and confidential matters, after a strict and personal investigation, expresses "an entire conviction" that these affidavits are true. But beyond this official testimony, is collateral evidence, confirming and strengthening the testimony of these women. It appears that in September last, on or about the 18th or 20th, a note signed "H." (marked No. 8 in the Testimony), came into the possession of Miss Ada Thompson, an actress, then residing at No. 276 Pennsylvania Avenue, and who is presumed by Col. Baker to be a person of good repute. This note invited Miss Jackson, then an employee in the Treasury Printing Bureau, to go with him H." (Henderson), then also an employee in the Treasury, and with "C." (stated to be Clark, in the testimony of Miss Ada Thompson) to some place well known to the parties. This place turned out to be the "Central Hotel," a hotel in this city (Washington) indicted as a disreputable place. The Hotel Register, Sept. 19, shows the names of four persons who that night occupied rooms 27 and 28. The handwriting on the register is shown by Hamilton Seville, an experienced clerk in the Treasury Department, and an apparent expert in handwriting, to be that of Henderson, who, while assuming names for himself and Clark, and the women with them, vainly attempted to disguise his handwriting. Seville also swears very positively that the note signed "H." is in Henderson's handwriting. The testimony of Anthony Lully then goes to show that, in September, between the 18th and 20th, he (Lully) saw Henderson with Clark in a restaurant, as stated in the affidavits of Ada Thompson and T. C. Spurgeon, whence they all subsequently went to the Central Hotel. Such corroborating testimony as this — a note, handwriting, the affidavits of parties whose characters are not questioned, one woman and two men, the eyes of one of them seeing Henderson and Clark together with women employed in the Treasury, and the hotel register in Henderson's handwriting — are, of themselves, without any other testimony, irresistibly convincing. When to all this we add the examination and the report of the Solicitor of the Treasury, of his "entire conviction," who can doubt that S. M.

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Clark is an unfit man to be trusted with the printing of nearly nine hundred millions of the public money?

This testimony was so convincing to your Committee, that they would not, of themselves, have deemed it necessary to go a step further, but for the intimation thrown out by some of the majority of the Committee, that it was not conclusive to them. Hence they acted upon a letter from Col. Baker, May 19, 1864, to the Chairman of the Committee, and caused to be summoned a lady now married, Miss Bettie Pumphries, formerly Miss Weedan, and whose associations seem to be all of the most respectable character. Her father is a worthy mechanic, employed in the Navy Yard; her husband is a policeman, and accompanied her to the Committee-room. She swears positively, that a colored woman, named Catharine Dodson, offered her money, when employed by Clark, a hundred dollars at one time, and a thousand dollars at another, in the name of, and in the presence of, Clark, which she rejected with indignation. Clark subsequently came to her and said, "So you do not want to speak with me any more." "He made a good friend, but a bad enemy." "Talk with Catharine." "Catharine can talk with ladies better than I can." Miss Weedan, now Mrs. Pumphries, was employed in the Printing Department, five months, and left of her own accord The testimony of this lady, however, is positively contradicted by the colored woman, Catharine Dodson, who, it is but proper to add, is stigmatized in the letter of Col. Baker referred to as "Clark's procuress."

There is other testimony from two other ladies of good character, Miss Sarah Lully, and Miss Clara Donaldson, implicating the conduct of Mr. Gray, Mr. Clark's Superintendent of the Bronzing Department, and Mr. Dougherty, Mr. Clark's Assistant. It is unnecessary to refer to them, save to show, that Miss Lully, the daughter of a distinguished and honorable Hungarian, who came over with Kossuth in 1848, and whom Kossuth highly cherished, was dismissed from a place of value to her father, solely because her brother had traced Clark and Henderson together with Ella Jackson and Fanny Germon to a restaurant, on the 19th of September, where they subsequently went to the Central Hotel, or because she "would not comply with the wishes of Mr. Gray," representations concerning which was made to Clark himself; or, to show, that Miss Donaldson again connects Clark with Laura Duval (as well as Dougherty, his trusted assistant in immoralities) in the matter of selecting out Miss Duvall and Miss Jackson from all other ladies, and sending them in the Treasury oyster suppers at night.

At this stage of the testimony as to the conduct and character of Clark, and of his sub-Superintendent in the Printing Bureau, your Committee regret to be obliged to state all further examination upon this subject was closed by order of a majority of the Committee. No opportunity was given to fortify what had been proved, or to go further, and establish additional facts. It was not necessary to go further to satisfy the minority that Clark was an unfit person to preside over a Printing Money Bureau where were two or three hundred ladies, but the regret is expressed because the opportunity was not given to bring the majority to a like conclusion.

THE PRINTING BUREAU — FRACTIONAL CURRENCY.

These examinations having been pursued as far as permitted, your Committee then directed their attention to the condition of the Printing Bureau, as a mint, or coiner of currency. What first arrested their attention was the fractional currency. The Report of the Secretary of the Treasury, December, 1863, exhibits the silver coinage of the country to have been from 1793 to the close of the year ending June 30, 1863, in all, $132,954,860, — of which only $4,251,720 was in dollars, — the remaining being in small coins, from 50 cents to 3 cents. The copper coinage was $3,241,923. The silver coined at the mints of Philadelphia, New Orleans, and San Francisco under the act of February 21, 1853 — from 1853 to 1863 is reported in December last to have been in these eleven years $49,655,730. The Secretary of the Treasury, in estimating on his December report, 1862, what resources he should have from the fractional currency, then ordered by Congress, says: —

"The issue of fractional currency has reached the sum of $3,884,800. The best lights lead to the estimate that before specie payments can be resumed, not less than 40,000,000 will be required by the wants of the community. The sum of $36,115,200, not yet issued, may therefore be counted on as an additional resource," — a very low estimate, inasmuch as by the law of currency and of circulation, paper, when supplying this vacuum of coin, ever runs far beyond the displaced coin, in amount of issue, and of loss by circulation. The small silver coin of our

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country were purposely made by Congress inferior in real value to gold, to prevent their exportation, and hence were, prior to our suspension of specie payments, rejected by the Banks, and by merchants generally, who had deposits to make in Bank, thus limiting their circulation, and the demand upon the mint for their coinage. The silver dollar (few or none of late years coined) must weigh 412½ grains, whereas the half dollar weighs but 192 grains, and the quarter but 96 grains. It was then fairly to be inferred that when this coin went out of circulation, and with a nominal value considerably higher than its real value, and a paper circulation as legal tender took its place, of full value, that the volume of paper would considerably outrun the volume of displaced silver. Some estimates ran up as high as sixty millions of fractional currency, many to fifty millions, and hence the forty millions, estimate of the Secretary was far within the limits of the general expectation.

PERILOUS MODE OF PRINTING MONEY.

Your Committee were amazed to find upon examination, that in April last, when this Committee was created, the recognized issue of the fractional currency was under twenty millions! They cannot account for this discrepancy of reality and of estimate. Upon the discovery, however, of the great discrepancy, they directed their attention to the mode and manner of printing this fractional currency, which to them is utterly unsatisfactory. The white paper upon which it is printed has been very loosely purchased and received, and very loosely handled. It came into the hands of one lady in the Bureau of Printing, and instead of being turned out to the public in a far different direction, returned all of it to her hands, and she passed it over to Mr. Clark. Whatever system of checks and balances Mr. Clark may have for his own guidance, there is no check over him. He keeps no ledgers, balances no books, for an accountant to see and to understand at a glance. The eye is wearied and the mind fatigued by innumerable figures of his, but no clear, close ledger, such as every merchant or corporation has, shows continuously his day's work, or the summary of that work, to be detected by a single glance of his eye. The whole arrangement of this, the most important of the Government, is loose, slovenly, unsatisfactory, and susceptible of a considerable amount of fraud. A plate printer of his, James Lamb, selected at random from the fractional currency workmen, testifies, "There was no security to prevent the fractional currency from being taken or abstracted" when he was at work on the hydrostatic presses, and he adds, "I could have taken off ten sheets a day, from October to December." Mr. Lamb was very sharply cross-questioned, but adhered to this testimony to the end. Nor has there been shown to your Committee any satisfactory disposition that had been made of the numerous spoilt sheets of the fractional currency, sheets of the 50 cent sort, say, upon which two or three parts may be damaged while the remaining parts are good. Indeed, the whole "spoilt sheet" management of Treasury Notes and of Bonds, especially of the *Coupons*, seem to us to be in a very unsatisfactory, if not dangerous state.

We are fortified in these views by a Report of Jan. 2, 1864, to the Secretary of the Treasury, marked D and E, and signed by Mr. Field, the Assistant Secretary, Mr. Taylor, the First Comptroller of the Treasury, and Mr. Chittenden, the Register of the Treasury, and subsequently countersigned Feb. 19th, 1864, by a Senator from R. I., the Hon. Mr. Sprague. These gentlemen, in this Report, offer many valuable suggestions and recommendations to the Secretary of the Treasury, to which little or no attention had been paid upon the day of our visit to the Printing Bureau. They advise that the paper upon which the money is printed should be sent directly from the manufacturer to the Secretary of the Treasury, which is *not* done as advised. They desired that some distinctive mark should be placed upon each sheet, which is *not* done. They detail the mode and manner by which Mr. Clark should be held responsible for every sheet put in his possession, which is *not* done. They recommend a system of checks upon requisitions for paper, to which no attention has been paid. They deem it desirable that daily returns should be made to the Secretary as to each and every sheet, which is *not* done. They find, as this Committee found, that through the hands of Mr. Clark alone passes all paper into, and out of, the several divisions, and they recommended another counting division, to which no attention has been paid. They recommend, and think the existing laws demand, that the imprint of the Red Seal should be affixed in the office of the Secretary himself, under his especial direction, by an officer directly responsible to him, — an imprint now done by Mr. Gray, the appointee and employee of Mr. Clark alone. Six distinct and very important recommendations are offered by these gentlemen, holding high offices in the Treasury, to no one of which has any attention been paid.

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MISPRINT OF BONDS — LOSS OF $20 NOTES — ACCIDENTAL ISSUE AS TO TIME OF INTEREST-BEARING NOTES.

The inattention to these recommendations and the neglect of these precautions are greatly to be deplored, — for, without them, an unscrupulous man may rob the Treasury of thousands and thousands of dollars. Apart from the perils of fraud, the existing system tempts and leads to carelessness and theft. Mr. John Oliphant, who has charge of the Loan Branch in the Treasurer's office, exhibited to the Committee a $1,000 Ten-Forty Bond, erroneously printed, which with all others of the like kind, Congress, since this discovery, has been obliged to legalize by statute. The number or amount of these in circulation he did not know. Mr. Clark, it would seem, discovered this error some time before it was made known to the Loan Branch in the Treasurer's office. The peril of error in the printing of large bonds is obvious without comment, and again demonstrates the necessity for separation of work, and of check and countercheck. The testimony of Mr. John G. Clark, a teller in the banking house of Riggs & Co., also discloses the fact that an interest-bearing note of $20 (if not other notes) has been issued without any date of issue upon it, or any series of numbers. Taken to the Treasury Department by the teller, Mr. Clark, the remark there was "It was evidently stolen. It must have been stolen from the Bureau over which Clark presides." Four or five of these notes were reported to be missing from the Bureau. Clark explained that the $20 note, and three or four others, had been stolen by a scrubbing woman employed by him, and that the sheet upon which it had been printed had been put into the vault, as mutilated money. There would seem to be no need of emigrating to the *placers* of California when scrubbing women can thus pick up $20 notes. Mr. John G. Clark further testified that in April $4,000 of interest-bearing notes were paid him, dated in advance, the 12th and 16th of May. The Treasurer told him they had got out *by accident*. "They were intended for San Francisco, but *by accident* they got out here." These are but accidental illustrations of a "perilous" printing of the public money.

TESTIMONY OF REGISTER OF THE TREASURY AND OF THE ASSISTANT SECRETARY.

The testimony of Mr. Chittenden, the Register of the Treasury, is as to this business of printing money, very significant, as well as important. Henderson and Clark, it seems, there again turn up as companions, "intimate associates." Mr. Henderson advanced in his style of living very much, — far beyond what Heads of Departments were able to afford. He was understood to keep two or three horses, to have bought a fine house, and to have furnished it elegantly. "I heard yesterday (May 3) he was in Clark's division, though not employed there" — and there in a Money Bureau, after being removed for gross frauds in his duties as requisition or warrant clerk! — *there*, where not even a member of Congress can go without a written order from the Secretary himself!

The responsibility, or power, which Mr. Clark has, in himself, or, of himself, that is, exclusively in himself, are worthy of note. It seems by the testimony both of Mr Chittenden and of Mr. Field, that in Mr. Clark's department is done all the printing of the interest-bearing Treasury notes, of the Bonds of the United States, of the Certificates of indebtedness, and of other securities, even to the affixing of the red seal, which was once thought to be a great check and security. The apparently written names of Mr. "Chittenden" and of Mr. "Spinner" are printed by Mr. Clark. The red seal was formally affixed under the direct supervision of the Secretary, but Mr. Clark has had the "machine" sent down stairs, and placed in his (Clark's) possession! Mr. Field expressively says (holding a $50 one year interest-bearing note):

"The paper on which it is printed is contracted for by Mr. Clark. The paper is delivered to him. The printing is done under his direction; and the *fac similes* of the signatures of the Register of the Treasury, and of the Treasurer are affixed under his direction, and the seal is impressed under his direction,; so that this, which comes to him as blank paper, contracted for by him, leaves his hands with all the attributes of money in the form of perfected and perfect obligation of the Government. The engraving of the plates is also done under his direction."

Nearly nine hundred millions of money and of obligations have been thus printed by this Clark! Mr. Chittenden and Mr. Field are very emphatic in their criticisms upon this mode of making money. Clark himself said to both Messrs. Chittenden and Field, "Nothing hindered him from taking any sum of this money, and putting it into circulation, and passing it as money," though he adds, "It would not be forty-eight hours before, under his system, an overissue would be

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detected," but by this time, he might be across the rebel lines, or be off to Europe, with large sums converted into gold. No language can adequately condemn such irresponsibility, — even in a Superintendent of unimpeachable and irreproachable character.

We have labored under some difficulty in the procuring of witnesses in Mr. Clark's department, because "a very intelligent man," a Mr. Corven, Mr. Chittenden reports, was dismissed by Clark, because upon his (Chittenden's) request, he (Corven) drew up a statement of fact in writing upon Clark's hydraulic printing. Another expert, Charles A. Jewett, has been sharply attacked, and deprived of employ, because of his disbelief in Clark's capacity or purity. We have already shown how and why two ladies were dismissed. Such action on the part of Clark seems to have struck both the males and females under him with a species of terror, for fear they should lose their, to them, valuable places. But while terror is thus inspired on the one side, reward is given on another. To Mr. John D. Larman, who seems to be a worthy man, having charge of the machinery in the Bureau, a valuable gold watch was presented by Clark since this investigation commenced.

There is a mass of testimony before us as to the cost of printing, and upon controversies, or alleged controversies said to exist between Clark and certain bank note companies, Clark having represented himself, at an early period of the examination, as the victim of a conspiracy by these bank note companies. The most of this testimony seems to us irrelevant, though necessarily taken after Clark began the assault. We have little or nothing to do with costs, or controversies of this nature. As a general thing, in every department, it costs the Government more to do work than it can have it done for by contract, or by private individuals, — but the important question here is not "cost," but "character," "security," &c. Is a man like Clark, with his antecedent, and present character, a fit man to be trusted with the almost irresponsible printing of millions upon millions of public securities? Are the checks and guards upon his Bureau powerful enough to force him to be honest? We do not object to the Secretary of the Treasury keeping a money printing office, if he thinks best, though we deem the Treasury building a very unfit place for such printing, — but we insist upon its being printed by a man of irreproachable character, and with all possible guards and checks even upon *him*. The "cost" is nothing when compared with safety and security. If, as Clark alleges, the bank note companies attempted to buy him off, or bribe him off, as to which there is no proof, but much proof to the contrary, all this is nothing to us, if, as Clark states, he has not been bought or bribed. The singular susceptibility of Clark, however, to approaches of the kind, is worthy of note. In the matter of the Charleston Custom House marble job, there was a conspiracy against him in the last Congress. In this Congress, the bank note companies are conspiring against him. He seems ever to be the victim of conspiracies, and the conspiracy now is not only of bank note companies, but of about every officer in the Treasury Building working with him. The Comptroller of the Currency, Mr. McCullough, employs the bank note companies to print the forthcoming three hundred millions of currency for the new National Banks, and finds no fault with these "conspirators." The Register of the Treasury, Mr. Chittenden, sees nothing wrong in these "conspirators." One of these conspirators, the old American Bank Note Company, has printed money for years, holding the dies and bed plates, not only for about all of the State Banks, North and South, over a thousand banks in number, but for the Banks of Canada and the British Provinces, and for the South American States and for Russia and Greece in Europe. The whole world has borne tribute to their high art as designers and engravers, and to their honesty, purity, and reliability. What civilization and art everywhere confide in, Mr. Clark sets down as a conspiracy against him!

MEMBRANE PAPER HYDRAULIC, PRINTING, ETC.

Nor have we much to say upon the experiments with Hydraulic printing, and membrane paper, going on in the Treasury Building. These are novelties, expensive novelties, far better fitted for the study and the laboratory of the experimenter than for practical work in these times. The worst that can be said of them all is that it wastes time and expendidure, and damages and endangers the Treasury Building itself. While the experiments were going on in the Treasury Building the Secretary of the Treasury was compelled, by his inability, to have printed there in time, his interest-bearing Treasury-notes, to make a 6 per cent. temporary loan of $50,000,000. The loan was made September 8th, 1863, and was not finally paid till June 12th, 1864, —the interest of 6 per cent. all the while accruing, because this Secretary could not ob-

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tain in time fifty millions of legal tender notes from the Printing Bureau. To show the cost of the delay, resulting from these experiments, we annex the report of the New York Clearing House upon thirty-five millions only of this loan, the other fifteen millions having been taken in Philadelphia and Boston at like cost to the Government.

NEW YORK CLEARING HOUSE,
Saturday, January 16th, 1864.

——— ———, Esq., Cashier.

SIR: Interest upon the Temporary Loan of September 8th, 1863, to the Treasury of the United States has been received by the Loan Committee at the rate of six per centum per annum from September 8th, 1863, to the several dates upon which the Two years five per cent. Legal Tender Treasury Notes, were paid to the Committee by John G. Sisco, Esq., Assistant Treasurer U. S., and as per the following statement, viz:

1864.						
Jan. 5—	6 pr ct. on	$14,560,000	for	119 days,		$285,609 00
" 6—	"	6,160,000	"	120	"	121,846 15
" 7—	"	4,620,000	"	121	"	92,146 15
" 8—	"	3,217,000	"	122	"	64,693 52
" 9—	"	1,655,000	"	123	"	33,554 67
" 11—	"	3,518,000	"	125	"	72,486 26
" 12—	"	1,270,000	"	126	"	26,376 93
Amount of Loan,		$35,000,000			Interest,	$696,703 68

Estimated on the basis of 182 days for the six months from September 8th, 1863, to March 8th, 1864.

From the above-named amount of interest, that which has accrued upon the Two Years' Legal Tender five per cent. U. S. Treasury Notes from December 1st, 1863, to the dates of payment, at the rate of two and a half per cent. for the 183 days, from December 1st, 1863 to June 1st, 1864, has been deducted as follows, viz:

1864.						
Jan. 5—	5 pr ct. on	$14,560,000	for	35 days,		$69,617 49
" 6—	"	6,160,000	"	36	"	30,295 08
" 7—	"	4,620,000	"	37	"	23,352 45
" 8—	"	3,217,000	"	38	"	16,700 27
" 9—	"	1,655,000	"	39	"	8,817 62
" 11—	"	3,518,000	"	41	"	19,704 65
" 12—	"	1,270,000	"	42	"	7,286 88
Principal,		$35,000,000			Interest,	$175,774 44

Total amount of interest on Loan at 6 per ct. $696,703 68
" " " Notes at 5 per ct. 175,774 44

Cash balance received by Loan Committee, $520,929 24

The interest thus received has been divided among the Associated Banks in proportion to the interest of each in the joint Loan of September 8th, 1863.

The interest apportioned to your Bank is $———, and will be paid to you by George D. Lyman, Secretary of the Loan Committee, on and after this day.

Respectfully yours,
C. P. LEVERICH,
Chairman, Loan Committee.

To this loss in interest of $520,929.24, should be added the loss of interest on the fifteen millions paid in Boston and Philadelphia.

In conclusion, your Committee have to say, that upon all that branch of the investigation, charged upon the Committee by the House, and involved in the remarks of the Hon. F. P. Blair, now in our military service in Georgia, we have not been permitted to take any testimony whatever. An effort was made in Committee, June 3d, to investigate the alleged fraudulent subscriptions for the eleven millions excess of the 5-20 Bonds, said by Mr. Blair then to have been 12 per cent. above par, and to have yielded a million and a quarter dollars profit to the takers, — but the resolution to investigate was voted down, ayes 3, noes 4. We regret that, in this respect, we have failed to discharge the duty imposed upon us by the House, but it is not our fault, as the record shows.

To show, however, our further sense of the high duty imposed upon us by the House, and our desire to discharge that duty, we again, on the 27th June, made another effort in the following resolution:—

Whereas, Major-General Frank Blair, in several letters read by him, on the floor of the House of Representatives from persons he vouches for as responsible, has charged that,—

Treasury officials, by means of outsiders, are now engaged in the most gigantic robberies of modern times, exceeding the former operations of Clive in India.

And whereas, specifications by name and place are given in several of these charges.

Therefore be it Resolved, "That it is the duty of the Committee, and devolves upon it, by the ample powers given in the House Resolution, creating it, to enter upon a full and complete examination of these charges."

The resolution failed to pass by the following vote: —

AYES.—Brooks, Stuart, Dawson, Steele.
NOES.—Garfield, Wilson, Fenton, Davis.

This painful record is aggravated by the fact in the very sitting, when a gallant officer of the army was thus ignored, the Superintendent of Money Printing, whose character we have above described, was permitted to file a letter denying charges against him, as if in testimony, while to the minority of your Committee was refused the opportunity again to bring Clark before us, and to reëxamine him, or others, as to the denials made, though such a reëxamination was apparently desired by him, and earnestly desired by us. Your Committee are therefore constrained to say that they have not been permitted, in spirit or in fact, to examine into but a very small portion of the allegations made by the newspaper press, or by Mr. Brooks, or by General Blair, on the floor of the House.

Your Committee, in conclusion, beg leave to offer the following resolutions: —

Resolved, That the Secretary of the Treasury be directed at the earliest practicable day to carry into execution, in the Money Printing Bureau, the recommendations of Mr. B. Field, Assistant Secretary of the Treasury, and L. E. Chittenden, Register of the Treasury, as set forth in a Report signed by them June 2, 1864, and subsequently reconsidered and re-recommended by them, and the Hon. W. Sprague, Senator from Rhode Island, Feb. 19, 1864.

Resolved, That Spencer M. Clark, the Superintendent of the Money Printing Bureau, is an unfit man to preside over that Bureau.

JAMES BROOKS,
JOHN T. STUART,
W. G. STEELE,
JOHN L. DAWSON.

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DISSENT OF HON. R. E. FENTON TO THE GARFIELD REPORT.

Mr. FENTON submitted the following report: —

The undersigned, a member of the select committee, of which the Hon. Jas. A. Garfield is chairman, to examine in relation to matters connected with the Treasury Department, begs leave to say that he concurs in the conclusion of the Committee as to the policy of doing the work of the printing of the public securities, obligations, and national bank currency, in the Treasury Department, and as to the care and generally correct manner in which such work has been there conducted; nor does he see any reason, from the evidence submitted to the Committee, to dissent from their conclusions with reference to the immoralities charged to have been committed in the Printing Bureau of the Treasury Department.

The undersigned, however, is not able, upon the testimony which has been submitted to the Committee, to agree with the majority in their conclusions in reference to the conspiracies of the New York bank note companies to get Mr. Clark out of the Treasury Department, and to prevent the publication of the public securities, obligations, and national bank notes in that department, in order to secure the same to themselves.

R. E. FENTON.

TESTIMONY OF HON. LUCIUS E. CHITTENDEN, REGISTER OF THE U. S. TREASURY.

WASHINGTON, Wednesday, May 4, 1864, 10 o'clock A. M.

Lucius E. Chittenden, Register of the Treasury of the United States, was called, and duly sworn.

By the Chairman. — Question. The Committee desire you to make a full statement of such facts as you may be possessed of concerning Mr. Clark, his official character and conduct, in reference to the printing of fractional currency.

Answer. To give an intelligent answer, and let the Committee know how I came to have any knowledge on this subject, I should explain the system on which I understand the Treasury is organized. It is one of mutual checks; the design of the law evidently being that no one department should be able to issue any obligation, or anything that would bind the Treasury Department, without the concurrence of another and an independent department. I am the Register, and issue all the obligations of the Government having the character of bonds. The checks upon my office were these: formerly all the bonds coming to me were received, not directly from the printer, but from the Secretary of the Treasury. I used to account for them to him. Before I can issue them now I have to send them to the Secretary to be sealed, and to have certain other things done in order to make them complete obligations. After Mr. Clark was placed in charge of this bureau, and after it was decided to execute this printing in the department, Mr. Clark came to me, wishing to have my recommendation to the Secretary that the bonds should be sent direct from Mr. Clark to me. I was unwilling to do that, because these checks are invaluable to me. I could not transact the business of my office without them; but in some way the order was made — I do not know how — which made the intervention of the Secretary between Mr. Clark and myself unnecessary, and since that time the blank bonds have been sent by Mr. Clark directly to me. I became somewhat anxious about this change. I did not know but that the other check on me might be removed, and I would then be at the mercy of my clerks. This caused me to inquire what checks Mr. Clark had established in his own office. He was then commencing the issue of the fractional currency, and the sealing of the legal-tender notes, and he has since issued the five per cent. interest-bearing notes. So far as I could learn, it appeared that the whole management of this business had been committed to Mr. Clark, and that he had the power of manufacturing money from the procuring of the paper; in short, that when the money left his hands, it was money, and that if he or any person in his office put it out, the Treasury would be charged with it. I speak now of all the money printed in the Treasury. I thought that was a power which should not be committed to any one man; and although it was a thing which did not concern me particularly, I thought it should be brought to the attention of the Secretary.

By Mr. Brooks. — Question. How long a time was it that Mr. Clark was printing bonds in this irresponsible manner?

Answer. I do not say it was irresponsible; I have no judgment to pass upon it. Mr. Clark has been printing in this way for a period, I should think, of near fifteen months.

By Mr. Davis, of Maryland. — Question. There has been no change from the first up to the present?

Answer. No sir; it has gone on in the same way since the printing in the Treasury commenced. We communicated — myself and

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several other gentlemen in the Treasury—with the Secretary on this subject, and found him impressed with the idea that Mr. Clark had established in his own department a perfectly thorough check system, under which nothing wrong could take place. After Mr. Field was appointed Assistant Secretary, the Secretary appointed Mr. Field, the First Comptroller, Mr. Taylor, and myself as a committee to visit Mr. Clark's department and make an examination of it, and if we thought any rules or additional checks were necessary, to make a report to him. We did so. That was the first time I ever visited the department in which the printing takes place. This, I should think, was in December or January last. We went through the entire department. We found that Mr. Clark had established between himself and subordinate officers in the department a system of checks, which he claimed would afford a perfect protection to the Government, and by which he could not make any over-issues, or do anything wrong without the chance of immediate detection. Mr. Field put this inquiry to him: "Now, Mr. Clark, what is there to hinder you taking any sum of this money, and putting it into circulation and passing it as money?" He replied, "Nothing;" but said that it would not be forty-eight hours before, under his system, the over-issue would be detected. After making as thorough an examination as we could we had a meeting, and reported to the Secretary of the Treasury that we thought there were not sufficient guards thrown around the issues of this money, and that no such guards could be established so long as the whole was done under one general supervision. We stated in the report that we thought it our duty to recommend to him the breaking up of this Note Bureau into several different divisions, appointing heads to them who would be directly responsible to him, and not to Mr. Clark, and, in short, applying to the Note Bureau the system, in the main, that is applied to the other departments of the Treasury. We made that report, signed it, and submitted it to the Secretary.

Question. What knowledge have you in relation to the hydraulic process and dry printing?

Answer. My attention was also called at that time to the subject of these hydraulic presses, and to that kind of printing. We saw in a large room there a very large number of these presses—I should think from fifty to sixty. Some of them were broken, but none of them were in use. The system, Mr. Clark informs us, had been abandoned for the time being, as, to use his own expression, "Dr. Gwynn, the principal man in that affair, was just then under a cloud." He showed us where the printing was going on in the ordinary way. He attempted to explain how the new way would succeed, if certain machinery were adapted to it, but it was not a subject that I understood, although I had a very decided impression that there had been an expenditure of money there which would probably not result very beneficially to the Government. He took us into the lower room, where they had begun to set machinery for the manufacture of this membrane paper, and said to us that for the same reason the manufacture of that paper had been stopped. I am not aware that it has ever been resumed.

By Mr. Brooks.—Question. You say that Mr. Clark replied to a question asked of him, that there was nothing to prevent him making an over-issue, but that he could be detected in forty-eight hours; did he not use an expression more energetic than that?

Answer. Mr. Clark is an emphatic man. He used some pretty emphatic language, giving us to understand that his own integrity would prevent it. I should state another reason why I have felt some solicitude in relation to these issues. Some time during last autumn, charges were made affecting the integrity of all those bureaus of the Treasury connected with the payment of warrants, my own included. I became convinced that there was something wrong in a department of the Secretary's own office; and, in fact, the evidence was such as to convince me that Mr. Henderson, his warrant clerk, had been corrupted in some way, and that parties who wanted to have payments of their debts anticipated were inducing him to present their warrants to the Secretary in advance of the proper order of time. The Secretary, of course, could not make personal examination himself, and relied on the faith of Mr. Henderson to apply the Treasury rule, that warrants should be paid exactly in their order. I was informed, also, that Mr. Henderson was an intimate associate of Mr. Clark, and that he was giving out intimations that other bureaus of the treasury shared in his operations. This matter, too, was laid before the Secretary, and he was asked, in justice to the other heads of bureaus, to institute an investigation into Mr. Henderson's affairs, and also into all matters affecting the integrity of the department. We laid before him some of the statements on which we

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founded this suspicion of Mr. Henderson. The Secretary was apparently surprised, for he had confidence in Mr. Henderson's integrity.

The result of this was, that Col. Baker was sent for, and some arrangements, to which I was not a party, were made, of which I have no personal knowledge, by which he undertook this investigation. It resulted in the arrest of Mr. Henderson, and, as I understand, of his confession of the receipt of money, and in his discharge from the office; also, in eliciting evidence about those frauds in connection with the Navy Yard in New York, which are now being investigated — where Mr. Savage of Washington, and Mr. Scofield, and other parties, are charged with defrauding the Government. Since Col. Baker has had these investigations going on, I have, upon his inquiry, stated to him such facts as had come to my knowledge in regard to them.

By Mr. Brooks. — Question. Is the report in the Henderson affair a matter of record? Was there a written report?

Answer. Not that I know of; I do not know how that is.

Question. Do you know how much money Henderson was reported to have received for this fraudulent displacement of warrants out of their order?

Answer. I never heard any statement about that. It was all very vague. Mr. Henderson formerly lived directly opposite my house. When he came here first, he occupied a small tenement, and I used to see a good deal of him. In a few months after that he advanced in his style of living very much — far beyond what heads of departments were able to afford. He was was understood to keep two or three horses; to have bought a fine house, and furnished it elegantly; and the general suspicion was, that he did it through money received in this way.

By the Chairman. — Question. Is it now supposed that any part of that money came from the Treasury itself?

Answer. No, sir. The evidence was conclusive the other way. It was black-mail, if anything.

Question. You spoke a little while ago about a report made by Mr. Field, Mr. Taylor, and yourself, in reference to Mr. Clark's department; was that report in writing?

Answer. Yes, sir.

Question. Is it on file in the Secretary's office?

Answer. I presume it is

By Mr. Brooks. — Question. Where is Mr. Henderson now?

Answer. I do not know. I heard that he was yesterday in Mr. Clark's division, though not employed there.

By Mr. Davis, of Maryland. — Question. He is not in the employ of the Government now?

Answer. I suppose not.

By Mr. Steele, of New Jersey. — Question. You stated there were no checks, except in Mr. Clark's own department, upon the over-issue of legal tender interest-bearing notes and fractional currency; you likewise stated that Mr. Clark said there was no security except in his own heart, but that an over-issue would be detected in forty-eight hours; did he state to you how an over-issue would be detected in forty-eight hours?

Answer. Through the system of keeping the accounts of the number of sheets printed, the number of sheets sealed, &c.; that one portion of his accounts would be kept by his vault clerk; another part by a clerk who had the issues to the Treasury, &c.; and that as soon as these accounts were made up and brought together, any over-issue would be detected. The inquiry of Mr. Field was, "What is there to prevent your doing this?" to which he made the reply I have given before. He insisted all the while that the checks were perfect throughout his department. To illustrate that: we went into a room where a number of females and males were employed in various capacities about these printed impressions. I asked Mr. Clark to apply his system there. Said I, "Can you tell us how many sheets came into this room this morning, and how many went out of it last night, and in what condition they were, so as to have it manifest, day by day, that if there are abstractions in this room they will be detected?" Said he, "Yes, certainly." He called up the foreman of the room, and the foreman called up several employees with their little pass-books, which showed how many sheets had been counted to this one, and how many to that one. I said, "Mr. Clark that is not what I want. I want to see these things brought together at the same time. Show me some instance in which they are brought together, so that they all prove." He said that he had not been in the habit of doing that. Said I "Mr. Clark, will you show us where you have had some balance made since these Treasury issues commenced; where you have brought all these things, your paper ac-

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counts, your fractional currency account, and everything, together, in order to show that at this time there is no deficiency in the account, and that nothing has been stolen or abstracted?" He said, "That could not be done without suspending the operations of the Treasury for a considerable length of time. I should have to go through and take an account of everything. Some of the paper is in these presses, and some of it is wet and could not be counted." I then called upon the foreman, and asked him whether there was not some way of counting off the paper in that wet stage, and he said there was little difficulty about it. I asked Mr. Clark again whether at some time since this business had been going on a balance sheet had not been made, and he said there had not been.

Question. From the investigation you made in that department, and from your knowledge of the way the business should have been conducted, what is your opinion as to the ability of Mr. Clark to put in circulation more money than would be immediately detected — within forty-eight hours, or within a short time? Could you see anything to prevent his having done that if he had been so disposed?

Answer. I do not like to answer that question. It would be a mere matter of opinion; mine is worth no more than that of another.

Question. It is a very important question for the Government to know.

Answer. I will say, then, that I do not think there has been. It is my belief that no checks among subordinates are sufficient to control the head of the bureau which establishes them.

By Mr. Wilson. — Question. Has there been anything in his system of checks by which an over-issue, if such had been made, could now be detected?

Answer. That I cannot answer. I do not know enough about his system of checks to know whether they would detect it or not. The main fact on which I base my opinion is this: that it is not safe to place under one general superintendency the power to make money, or to issue government obligations, even though the head of that bureau might appoint one man who might be check over another in the same bureau. They being responsible to their head, the system would not afford that security which a system of checks established between two or more independent bureaus would afford.

By the Chairman. — Question. In expressing the opinion that there might be under this system an over-issue, do you mean that there might be an over-issue which none of the subordinates of Mr. Clark could detect; do you mean that it was so completely in Mr. Clark's hands that he could make an over-issue without being either detected by his superiors in the treasury, or by his subordinates?

Answer I do not express the opinion that there might be an over-issue; that would depend on the efficiency of the checks. I should think that, if the system of checks was good for anything at all, his subordinates could detect an over-issue.

Question. But the over-issue could be made only on the ground of collusion with his subordinates?

Answer. Yes, sir.

By Mr. Steele, of New Jersey. — Question. Does he, as the head of the department, have the appointment of the subordinates of his bureau?

Answer. I understand he does.

By the Chairman. — Question. Are they appointed by him, or on his recommendation?

Answer. I understand they are appointed by him directly. I think Mr. Clark told me so, accompanied with the statement that it was impossible to carry on such a business without that power.

By Mr. Steele, of New Jersey. — Question. Does the same process apply to the fractional currency which you have described as applying to the other currency?

Answer. It does.

Question. The whole thing, then, is under Mr. Clark's immediate supervision?

Answer. It is, as I understand it.

Question. The money, when he is done with it, is ready to issue from his department?

Answer. It so was at the time of our examination.

Question. And there is no other division of the Treasury Department that has a check upon that?

Answer. No, sir; the money goes from Mr. Clark's department, directly to the Treasurer, finished.

By Mr. Davis. — Question. Printed and all, with your name and Mr. Spinner's name printed on it?

Answer. Yes, sir. In our report we recommended that, at least, this should be done: that the seal (this little red stamp upon legal tender notes) should be made by law legally essential to the validity of the obligation, and that it should be placed on the money either in the Treasurer's office or in some other and

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different office from Mr. Clark's. There is a fact to be mentioned in this connection. Previous to the printing in this department, when the printing was done by the bank note companies, this seal was put on in the Secretary's office, and under the direct supervision of the Secretary; but, after this method of printing was established here, the machines were sent down stairs and placed in Mr. Clark's possession.

By the Chairman. — Question. Is your signature and that of Mr. Spinner's affixed in Clark's department, and by machinery, to these legal treasury notes?

Answer. Yes, sir.

Question. I understand you that this note (a ten-dollar interest-bearing bill), as it now exists, came from Mr. Clark's room without any change?

Answer. Precisely so, as I understand the facts.

By Mr. Davis, of Maryland. — Question. Is there any provision of law in regard to this bureau?

Answer. I do not know. Perhaps the Committee may not understand our purpose in our report. It was to apply the system of checks to money which is now applied in my office to bonds and stocks. To illustrate this method of issue by an example: The bonds that I am issuing daily come to me and are counted, and the account kept and balanced every night. To-day I have to issue $2,000,000 of these bonds. I fill them up, and place the authority upon which I issue them in connection with each lot of bonds, and then I transmit them to the Secretary of the Treasury, *i. e.*, to a department in his office, with which mine has no connection except as a messenger passes to and fro. The authority is examined and compared with the bonds. It is ascertained in each case that everything is right. When that is done the entry is made in the Secretary's office, and then the government seal is affixed in the Secretary's office. I do not refer to the small seal on the notes, but to the large seal affixed to the bonds. It is apparent that in that way I could not, nor could any of my clerks, get out bonds and have the seal attached without collusion between the two offices. It was that system which we undertook in our report to get established in Mr. Clark's bureau.

By the Chairman — Question. What was the date of that report?

Answer. I should think it was some time in January last, but my memory as to dates is uncertain.

Question. Is the seal in this legal tender note [showing one] affixed now in the printing department?

Answer. It is. These different elements that go into the manufacture of this money have, I understand, been placed in Mr. Clark's charge from time to time, covering a long space of time. When the blank impressions of money were received from the bank note company, they were issued the same as bonds are in my office. All these checks were thrown around it. Mr. Clark's claim is that there is great danger in transmitting these bonds through the halls, — danger of robbery, &c., &c, — and that it is very important that the whole thing should be done in one place. It was for that reason, I was told, that the sealing machines were sent from the Secretary's office to Mr. Clark's office, to avoid carrying these notes from place to place. He argued that point very strenuously with me. I told him I had issued several hundred millions within the last few months, and had never lost a fifty-dollar bond. The Secretary of the Treasury cannot make these examinations in person, and I think he has conferred these powers on Mr. Clark in individual parcels, possibly without being aware of, or understanding the aggregate.

By Mr. Davis, of Maryland. — Question. I understand, then, that the making of the paper, the printing of the note, the stamping of the two names, and the affixing of the seal, as it is called, are all done in the bureau of Mr. Clark.

Answer. I think not the making of the paper, although that is the intention in future; but it is received by Mr. Clark from the contractor.

Question. From the time the blank paper is placed under the machinery up to the time the note is money, it is within Mr. Clark's department?

Answer. Yes, sir.

By Mr. Wilson — Question. Has any of this membrane paper been used there?

Answer. They have used some of it. I saw an account of the amount that had been used, but it is small. My impression was that the thing had been substantially abandoned, both that and the dry plate printing.

By Mr. Stuart. — Question. You spoke of Mr. Henderson's being in Mr. Clark's office yesterday; did that strike you as anything remarkable?

Answer. I do not indulge in suspicions.

By Mr. Brooks. — Question. Who has the custody of these green dyes?

Answer. They are all kept in Mr. Clark's division but I have an impression that he

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told us that a messenger was placed in charge of some of the dyes by the Comptroller of the Currency.

By Mr. Steele, of New Jersey. — Question. Does Mr. Clark's bureau do the printing of the bonds, likewise?

Answer. Yes, sir.

Question. Do the bonds come from his bureau to your department?

Answer. I understand they do.

Question. In what condition are they received by you?

Answer. Simply the engraved forms.

Question. With the blanks unfilled?

Answer. Certainly. As to the bonds I sign them myself, or else have them signed under my immediate eye by a party authorized by the Secretary of the Treasury.

I will state how the bonds are issued in my bureau. An order is received for, say, a million dollars of bonds from a party who produces his deposit certificate. That is submitted to a clerk in my office, who counts out the bonds to fill the order, and passes them to another person, who fills them up. A third person writes the letter which accompanies them. The bonds, the letter, and the authority are then placed before the head of my bond division. He examines the whole thing, and if he finds it correct, he puts on the left-hand corner of the bond the initials "J. O." The account is opened upon our books, showing the number of bonds issued under such a certificate, to such a party. Then it goes to the Secretary's office — to his bond division. A person there examines the authority for the issue, compares the number of bonds, makes the entry on the books, — a corresponding entry to mine, — and, if he finds them all correct, he puts on his initials. Then they go to the sealing room, and have the seal affixed. They then come to me. At a glance I see that each bond has been submitted to every one of these several inspections. Then I sign them. They are then transmitted to another clerk, who addresses the envelope, seals up the bonds, and sends them off.

Under that system I know an over-issue to be impossible, and that the bond account of the government must be all right beyond question.

By Mr. Davis, of Maryland. — Question. In this circuit, do you sometimes detect errors?

Answer. Often. Such an amount of business cannot be transacted without errors. I never knew of but one instance in which an error got through my office; that was by an error of the clerk whose business it was to transmit the bonds to the party. There were two lots of $100,000 each, as I recollect, and he took one bond from one lot, and put it upon the other; so that one got $101,000, and the other $99,000. We were much disturbed about it for a day or two; but the party in whose favor the mistake was made was honest, and the bond was returned.

By the Chairman. — Question. In reference to Mr. Clark's transactions with female employees, have you any knowledge of them?

Answer. No personal knowledge whatever.

By Mr. Davis, of Maryland. — Question. Have you had any conversation about them with Mr. Clark at any time?

Answer. No, sir.

Question. Have you and Mr. Jordan had any conversation with Mr. Clark on that subject?

Answer. No, sir; that was Mr. Jordan alone. These rumors affect the Treasury generally. I have in my own department some 40 or 50 ladies employed; many of whom are needy, and all of whom I believe to be respectable; and the only thing I have had to do with this offensive business is to endeavor to get the truth ferreted out, and to have the scandal fall where it ought, and not upon innocent persons.

By the Chairman. — Do you know of any effort having been made by the American Bank Note Company, or any other company of plate printers or engravers, to throw discredit upon the system of printing as carried out in this bureau?

Answer. I have no such knowledge. The intercourse of the bank note companies with my bureau has always been gentlemanly and proper.

Question. Have you seen Colonel Baker's report upon that matter?

Answer. I have.

Question. Was that laid before the Secretary?

Answer. I do not know personally. I understood it was.

Question. Do you know a person named Corvin?

Answer. There was a person in the department named Corvin; he called himself Count Corvin. He is a very intelligent man. He made certain representations to me which were of such a character — affecting this hydraulic printing, and showing that there was a difficulty involved in it which could not be got over, and that it must be a failure — that I requested him to draw up a statement of the facts in writing. He did so; a pretty long

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statement, and a very intelligent one. I think I gave that to Colonel Baker. As I am informed, the trouble with this process is, that you can print with this hydraulic pressure upon one side of the paper, but when you come to turn it over, the weight is so great as to obliterate the lines on the other side. It has been said that the fractional currency which was issued, and which split so, was printed only on the one side of the paper, and the two parts put together.

By Mr. Brooks. — Question. Was there any other way to account for the split than that?

Answer. I hardly think that that is true. This pressure is applied in two directions, and the paper would naturally split at the point where the two forces come in contact. I do not believe it has been printed and afterwards put together.

By Mr. Stuart. — Question. Where is Mr. Corvin?

Answer. He was, very shortly after making this report, discharged from Mr. Clark's division, as he informed me. I desire to leave this distinct impression upon the Committee. The Secretary of the Treasury would be as much surprised as any one, if he appreciated or understood the facts as I do. I believe that he supposes that everything is right and straight, and carried on in a thorough business manner in Mr. Clark's department. It has been a matter of some regret to me that we could not make him understand the importance of other checks as we did. It is a matter of opinion only; he may be right, and we wrong.

By Mr. Steele, of New Jersey. — Question. Has there been, to your knowledge, any defalcation or abstraction in the department?

Answer. No, sir; I do not believe that there has been. I have never seen anything which should lead to such a belief.

By Mr. Brooks. — Question. Would there be any means of detecting, outside of Mr. Clark's department, any frauds that might be committed in it, to the amount of $1,000,000 or $10,000,000?

Answer. They could be detected when the money is returned to be redeemed.

By Mr. Davis, of Maryland. — Question. Are not all of these notes that are issued numbered and regularly recorded?

Answer. Yes, sir; but the issues of these notes have been broken up into series. That system was also applied to the five-twenty bonds, very much to my regret; for I thought that in the consecutive numbering there was another important element of security; but they were broken up into series of $100,000,000. This note in my hand, numbered series 103, shows that there has been 103 issues of the same number. This other note is the twentieth series, showing that that same number has been issued twenty times. When these notes first came back for redemption, I thought of applying the same system to the redemption which is usual among banks; and that is, before the notes are destroyed, when they come back to keep a record of the series, numbers, and the denominations. But when I ascertained that there was this almost infinite number of series, and that the accounts would have to be extended just in proportion to the series, I found it impossible to carry out the idea; and, therefore, in destroying these notes, and taking up the issues, the only thing we can do is to take the denominations of the notes themselves; and, therefore, if there has been an over-issue of the notes, it cannot be detected until the entire series is taken up. If there had been but one series, then there would be authority for issuing only one note of a particular number; and then it would be easy to keep a record of that; but there being so many series, it is impossible.

By Mr. Brooks. — Question. But you could not find out whether there was an over-issue or not until there was a return to the Treasury?

Answer. Not until the whole emission is taken up.

Question. And in the mean time any amount may be issued?

Answer. Yes, sir, if the opportunity exists.

By Mr. Davis, of Maryland. — Question. The notes go in bundles from Mr. Clark to General Spinner?

Answer. Yes, sir.

Question. Of course, there is a memorandum upon each bundle showing the quantity of money it contains?

Answer. Yes, sir.

Question. What record does General Spinner keep of what he receives from Mr. Clark?

Answer. He undoubtedly keeps a perfect record.

Question. Does he keep a record showing the numbers of the notes sent to him, or merely the denomination and aggregate sum?

Answer. I have no doubt he keeps a record of the numbers and series. General Spinner can, undoubtedly, tell every note that ought to be out. Permit me to state again, as the questions may imply the contrary, that

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the Committee will understand me to say that I have no reason to believe that there is any over-issue; and so far as any evidence or indication goes, it is to the effect that there has not been any over-issue or fraud in putting out any government obligations. I do not wish to be misunderstood on this point.

Question. Is there a record kept of the number of sheets of blank paper that are delivered to Mr. Clark?

Answer. I do not know.

By Mr. Wilson. — Question. From whom does Mr. Clark receive the blank paper on which he prints?

Answer. From the contractor, I suppose.

TESTIMONY OF M. B. FIELD, ESQ., ASSISTANT SECRETARY OF THE TREASURY.

May 10, 1864.

M. B. Field, a witness, being duly sworn, was examined as follows: —

By Mr. Garfield. — Question. I would like to have you make a full statement of your examination of the Currency Bureau of the Treasury Department, the recommendations which you made for changing the checks and making additional ones, and the reasons assigned for it; also your opinion as to the safety and security of the currency as it passes through that department. First state what office you hold under the government.

Answer. I am one of the Assistant Secretaries of the Treasury. I only came here in October of last year. Before coming here I had no particular knowledge of the mode of issuing fractional currency in the department. I think they commenced printing it here only a few months previously. The postage currency, as distinguished from the fractional currency as it is now called, was first prepared entirely by the National Bank Note Company of New York. It was considered that it was not secure to leave the whole responsibility with one company, and a change was made, whereby the National Bank Note Company continued to print the faces, and the American Bank Note Company the backs, of the postage currency.

Question. State the difference between the two kinds of currency.

Answer. There is no difference, except in the appearance and form of the obligation. The original postage currency differed from the other in the absence of that gold ring, and in the quality of the paper. The new was considered an improvement upon the old, and was intended to take its place. This postage currency, as I said, was originally prepared by the National Bank Note Company of New York; but subsequently, for reasons of safety, the arrangement was changed, and one company printed the backs and the other the faces. Some time in December, less than two months after I came here, I was directed by the Secretary of the Treasury, in connection with Mr. Clark and Mr. Taylor, the First Comptroller, to prepare a system of checks, not only for the issuing of fractional currency, but generally for the conduct of business in Mr. Clark's bureau. As I presumed Mr. Taylor had no special experience in that direction, and as I knew that Mr. Chittenden, the Register, had, I requested the Secretary to add Mr. Chittenden to the committee, which was done. The Secretary desired us to make the examination with the least possible delay, and to present these checks as soon as possible. We proceeded immediately with the examination; and I think, at the first meeting Mr. Clark presented a system of checks in writing, prepared by himself. We examined it carefully, and saw no special objections to it as a system of inter-office checks, merely. We went to his department below, and, subsequently to the Printing Bureau up stairs, and made an examination, and came to the conclusion unanimously that something more radical was necessary, and that a more extensive system of checks was necessary for the different operations under his direction. The examination resulted in the preparation of a report which is before the committee. Mr. Clark was not requested to sign that report, although he was on the committee. The reason was that the moment the report was completed, and before I had any opportunity to communicate with him, I presented the report, informally, to the Secretary of the Treasury, intending to withdraw it, and ask Clark's signature; but it was not withdrawn, and consequently Clark never signed it. It is dated the 2d of January. I think it was in December we first commenced making the examination. No action was taken upon the report. Our purpose was simply to throw out the general suggestions that formed the report, supposing that it would be the basis, if adopted, for the preparation of a system of checks. The next month, February, we were again requested by the Secretary to review our report in connection with Senator Sprague, and make a further examination, and state whether or not we adhered to it in all particulars. We made a more particular examination of the operations of the Printing Bureau the second time than the first, and, without any hesitation whatever,

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simply indorsed upon the back of the first report that we saw no reason to change the recommendations contained in the original paper.

Question. About what time was that?

Answer. My impression is that the first report is dated the 2d of January, which was from five to seven days after being requested to take the matter up. The indorsement, which is the result of the second examination, is dated the 19th of February. It was within three or four days after we were directed to review it.

By Mr. Wilson. — Question. Did Mr. Clark concur in the report?

Answer. He had not seen it when completed, nor had he seen the indorsement when agreed to after the second examination. At the time we made the second examination he probably considered it had rather passed out of his hands, and that he was not called upon to sign it. In the first place, it was not presented to him for his signature for the reasons I have mentioned.

Question. Did Mr. Clark know what the report contained?

Answer. Yes, sir.

Question. Did he approve or disapprove of it?

Answer. My impression was that Mr. Clark thought that some of our suggestions were unnecessary.

By Mr. Stuart. — Question. Do you adhere to the opinion now, which you expressed in the report?

Answer. I do, and I may say that our opinion upon the subject was a very positive one, — not only unanimous, but a very decided one; that, without at all entering into any question of the personality of the individual who had the matter under his charge, there should be a subdivision of the responsibility.

Question. Did you suppose that there was a separate bureau for sealing the notes, and another for counting them, under the charge of the Secretary?

Answer. At the time I came here, which was in October, before we were called upon to make the examination, I found myself overwhelmed with current business, and it was impossible to go outside and make examinations that were not especially called for, and up to that time I was under the impression that the seal was affixed to the notes, as it formerly had been, in the Secretary's office. I did not know, till that examination, that the seal was put on in Mr. Clark's room. We thought substantially this: that the contract for the paper should be exclusively in the hands of the Secretary of the Treasury, and that the custody of such paper should be with him, and that the person having the charge of the Printing Bureau should have nothing to do with the contract for the paper, or of controlling its delivery, except upon regular requisition. We thought it proper that every piece of paper should have a distinctive mark, showing that it was a sheet authorized to receive a government impression. We had some talk with Mr. Clark about the possibility of having such a mark. He first thought that it was difficult, even impossible, but finally came to the conclusion that it might be done. We thought that the engraving should be distinct from the printing, and that the custody of the dies should be a matter by itself, and the printing a matter by itself, and that these representatives of money, when prepared, should not be allowed to remain with the printer or with the superintendent, but be immediately delivered over to the Secretary of the Treasury, or the Treasurer. And then in relation to counting, we thought a different system should be adopted from that then in existence. It was objected that it would require a largely increased force. We thought the impression of the seal on the notes should not be made under the direction of the superintendent, but in the Secretary's office; and that the final separation — that is, the cutting of the sheets apart — should not be made by him. In the same connection we made recommendations with regard to destroying all imperfect or redeemed values. We thought that the system which we found in relation to bonds should be corrected. We found that the coupon bonds came to the Register, not through the intervention of the Secretary's office, but directly from the printer. A bond may sometimes have an imperfection on the face of it, while there is none upon the coupons. The coupons have printed signatures, while the bonds have written signatures. Coupons detached from the bonds would be perfect obligations by themselves, and we thought that when the Register discovered an imperfect bond in this respect, instead of returning it to the printer, and asking for a new one, there should be a further check in that direction, particularly considering the impossibility of detecting whether duplicate coupons are presented for payment, inasmuch as they are payable at any of the fiscal agencies where interest is paid. Of course, you cannot tell whether a particular one will be presented in New York or San Francisco. The number presented in New York is so large,

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that it is impossible to follow a list to see whether any are paid twice.

By Mr. Wilson. — Question. Were these imperfect bonds, received by the Register, mutilated in some way before being returned to the printer?

Answer. They are not at the present time; neither were they at that time.

By Mr. Brooks. — Question. Suppose the bond itself be mutilated and the coupons perfect; what check is there against fraud?

Answer. We had a system of checks prepared, requiring the mutilation of every coupon in such a way as not to destroy its general characteristics, but sufficiently to prevent the possibility of its passing again.

Question. Who makes the mutilation?

Answer. Our first recommendation was that the multilation should be made in the office where the error was first discovered, but, upon reconsideration, we thought that that might not be the safest way. Where, precisely, it is done now, I am not certain.

Question. But is it done in Clark's office?

Answer. I am not sure it is.

By Mr. Garfield. — Question. What action was taken on your report? Were its recommendations adopted?

Answer. Not so far as I am aware.

Question. Though they might have been without your knowledge?

Answer. Mr. Clark may have adopted some of them without my knowledge.

Question. Does your criticism on the actions of that bureau refer to the system itself, wholly, or the system in connection with the particular individual charged with its management?

Answer. Exclusively to the system.

Question. In your opinion, can any fraud be committed in the way of issuing money not accounted for to the Treasurer, without a general collusion between the subordinates, superintendents, and Mr. Clark?

Answer. That is a very difficult question to answer, and one which I could only answer with hesitation. What extent of collusion would be necessary, and how many would have to collude, it would be difficult for me to say.

By Mr. Brooks. — Question. Let us take, for instance, the process of printing fractional currency. There is, first, the counter, who receives the white paper. That is a lady by the name of Mrs. Wilkins; she sends the paper to Mr. Gray's department, the bronzer, and he is the man who affixes the seal. It comes back from Gray's department bronzed, and then it goes up-stairs into Neil's department, to be printed; and after it is printed it is returned to Mrs. Wilkins to be counted again. Then Mrs. Wilkins sends it to Mr. Gray for cutting; it comes back to Mrs Wilkins, and she gives it to Mr. Clark, but receives no receipt from him, but simply makes a record of it upon her books. Now is there, in your opinion, any sufficient check in that mode of printing the fractional currency?

Answer. The system of counting was one of the points to which we made the greatest objection. We thought the paper should never come back to the party by whom it was counted originally. I understood the system to be this, with regard to furnishing paper to the printer up-stairs. Neil would make his requisition for paper, and a certain number of sheets would be furnished him by Mrs. Wilkins, or whatever the lady's name is, and she would take his receipt for that number. The printed representatives of value would be returned by him to her, and he would then take a receipt. If he made, for instance, a requisition for one hundred sheets for a specific purpose, receipting for it, and then he should return what purported to be a hundred bonds after they were printed, it occurred to me that there would be some great opportunity for collusion. There is another view of the matter, however, to be taken. The particular sheets which go up, may not go up always for a specific purpose, and thus not be connected with any specified or specific return. They may come back bonds, or they may come back fractional currency, or other representatives of value.

By Mr. Garfield. — Question. Are there not requisitions for so many sheets for different purposes, and are not the sheets of a different size?

Answer. I believe that is so to a certain extent, and Mr. Clark said that a collusion would be impossible, unless there were three or four persons concerned in it.

Question. Do you think any over-issue or fraudulent issue could be made without a pretty large collusion between the different departments there? Could any one or two persons you know of there, without the knowledge of anybody else, get through a fraudulent issue?

Answer. I should not suppose any of the subordinates could, without a tolerably general collusion.

Question. Could the superintendent himself get through any issues of that sort, which could not be detected by the books of the subordinates?

Answer. I asked Mr. Clark as to the

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possibility of himself or any other incumbent of the office putting any unauthorized issue out; I forget whether I referred particularly to the fractional or any other currency. I believe I had a sheet of some kind in my hand at the time. He answered, that it could be done, but that it would be detected within twenty-four or forty-eight hours by the checks he had established. That was said upon the occasion of the second examination, in the presence of Taylor, Chittenden, and Senator Sprague.

Question. Have you any ground to believe that there have ever been any fraudulent issues?

Answer. None whatever.

Question. Have you any ground for believing that there have not been fraudulent issues?

Answer. It strikes me some way or other that a fraudulent issue of any amount would make itself known in a very short time.

Question. Is there any condition in the fractional currency, or any other currency, which has ever led you to suspect that there were fraudulent issues?

Answer. I have never drawn any such inferences. The only fact from which, by any possibility, that or any deduction of the sort could be drawn, is the small amount of fractional currency in circulation compared with the large amount of silver change which it displaced; but I never derived any such deduction from that fact.

Question. Have you any means of knowing from the general appearance of the money market, whether there is a very large amount of this fractional currency in circulation?

Answer. I cannot say I have.

Question. Do you know the amount which has been issued?

Answer. The total amount in circulation is something less than twenty millions of dollars.

By Mr. Wilson. — Question. Do you remember the estimated amount in circulation of coin change before the suspension of specie payments?

Answer. Not distinctly. I know that we estimated, in New York, that a more considerable amount of fractional currency would be necessary than experience has shown to be the case.

By Mr. Brooks. — Question. Is it your idea, that in the withdrawal of specie change, the fractional currency should be as much or larger?

Answer. I do not think, upon general principles, it would be larger; probably not so large.

By Mr. Wilson. — Question. Does your experience lead you to the belief that the people hoarded the fractional currency as they did the silver change?

Answer. No, sir; but rather the contrary. It is largely sent in for redemption, even when not mutilated.

Question. Would not the system of hoarding specie change, if it existed in regard to fractional currency, retire a large portion of such fractional currency?

Answer. Yes, sir.

Question. If forty millions of coin for change were in circulation, might not a large portion of it be hoarded?

Answer. Yes, sir.

By Mr. Brooks. — Question. How many cents are four quarters worth?

Answer. Ninety-four or ninety-five cents.

Question. Prior to the suspension of specie payments, was there not a great surplus of quarters? In other words, what did or did not the banks of New York do with silver change? Did they not avoid taking it as a deposit?

Answer. They did to a certain extent.

Question. Why?

Answer. For one reason, — because four quarters were not worth a dollar.

By Mr. Wilson. — Question. Do not the banks pursue the same course in regard to fractional currency?

Answer, Yes, sir; many of them decline even to receive it on deposit.

By Mr. Brooks. — Question. What becomes of these imperfect fractional currency sheets which are damaged? Do any of them go to the office of the Secretary?

Answer. They do not.

Question. Have you any knowledge of what becomes of them!

Answer. No, sir.

Question. Have you ever examined any of these imperfect sheets?

Answer. Only when we were passing through Clark's department.

Question. On a sheet of fifty-cents fractional currency, for instance, if one or two of the fifty-cent stamps are injured, is it to be considered mutilated as a whole?

Answer. I presume it would.

Question. While the rest of it might be considered good money?

Answer. Yes, sir.

Question. You don't know what becomes of it?

Answer. It does not come within my knowledge.

Question. Have you or any other of the

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under officers of the treasury the right to go into this department without the orders of the Secretary?

Answer. I had a written order from the Secretary each time I was in there, unless it was upon one previous occasion, when I went there with Mr. Clark without such an order.

Question. Has the Secretary of the Treasury or either of his Assistants, to your knowledge, examined into the books of these bureaus under Mr. Clark?

Answer. Not to my knowledge, except the superficial examination which we made upon the second occasion I have mentioned.

Question. Have you ever posted them up?

Answer. Returns are made to the Secretary, daily, of the amount printed.

Question. I mean, have you made balances of the operations of the several departments?

Answer. On the contrary; it is a point that we made in our second interview with Clark. I think Senator Sprague asked the question, whether or not there was a daily settlement. It was answered in the negative. He then asked if there was a weekly settlement. The answer was also in the negative. He then asked if there had been a settlement from the commencement, and I understood Mr. Clark to say there had not been — that is, there had not been what Senator Sprague called "a taking of account of stock." Clark told us that the great difficulty was, that such a settlement could not be made without suspending all the operations for a considerable time. We asked a great many questions in detail, as to why it would be impossible to show so much paper received, so much on hand in this condition, so much on hand in another condition, so much mutilated, so much destroyed, &c., &c. The principal objection he made was the impossibility of counting the wet sheets. We made an examination into that matter, and we found that after Neil had received the paper it was issued to the journeymen printers for printing upon their requisition; that the paper was then wet and placed in piles, and when in that wet condition it is difficult to detach one sheet from another so as to count it. I suggested that the printers, instead of making an arbitary requisition according to their caprice, should be required in all instances to take a certain quantity,—two or three hundred sheets, as the case might be, — and then to arrange it in piles of a hundred sheets, with slips of paper between every five or ten sheets. That would obviate the difficulty he spoke of, and then the count could be taken every night. But these were all matters of detail which we proposed to arrange, if instructed to do so, after making our report.

Question. Do you suppose it possible, considering the way the books are now kept, to make a complete showing from the commencement?

Answer. I am hardly prepared to say that it would not be possible. I presume it would be, but it would take considerable time, as the operations are very large. I recollect, at the time, that Clark objected to our recommendations in regard to stamping. He had the machinery all prepared in his room, and if a change was made it would be necessary to remove the machinery, and that would involve inconvenience. Then objections were made by him to a division of the responsibility, as necessarily endangering the safety of the money by carrying these complete and incomplete representatives of money through the halls from one room to another. There would be an increase of danger on that account, in his opinion.

By Mr. Wilson. — Question. Would it not be practicable for some persons appointed by the Secretary, and having no connection with Mr. Clark, to take charge of the sealing room, permitting the machinery to remain where it is?

Answer. The sealing-machinery is in one of Clark's rooms, where other operations are conducted.

Question. Would it not be practicable for some person, not in connection with or responsible to Clark, to be put in charge of that part of the works in that room, and thus have, so far as the matter of sealing is concerned, the responsibility between him and the Secretary? I put my question in view of the answer Clark made to you.

Answer. I suggested the removal of v erything connected with the sealing from that room. I suppose, undoubtedly, a person might be appointed by the Secretary to supervise this work in that room and report directly to him.

Question. Would or would not that, in your opinion, form a sufficient check so far as sealing is concerned?

Answer. I should not myself be entirely satisfied, unless the sealing was done in another place. Formerly the United States notes proper were all printed in New York, and were delivered there to the Assistant Treasurer, daily, in packages. The Assistant Treasurer or myself, at that time his deputy, receipted for every package said to contain so many

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notes of such and such a denomination, or so many bonds, as the case might be. They were then, in my presence, placed in private mail pouches, and these mail pouches were locked with padlocks specially made, one key being in our possession, another in the hands of the department here. The packages were then sent to Washington, and the United States seal affixed to the notes or bonds in the Secretary's office by hand.

We were instructed to recommend a system of doing this business without reference at all to the person who might conduct it. We considered that, however carefully prepared might be a system of inter-bureau checks, these checks might be evaded by whomsoever had the general direction of it, unless he was a person of high character. We thought, however, that the value of the checks increased in direct proportion to the frequency of the breaks in them, and that the more these various processes were separated from each other, all culminating finally in the Secretary of the Treasury, the more perfect this system would be. I think Mr. Clark's view was, that it was far more convenient, and the operations could be far more rapid, to have them all done in the manner which had been established by him. To that we unanimously disagreed — not as the result of any one convincing another, but from each one's own individual judgment.

By Mr. Stuart. — Question. Have you had any occasion to examine the present laws, to ascertain whether any legislation is necessary in order to carry out your ideas in reference to this subject?

Answer. Amendment of the law, requiring that in all cases in which the seal of the Government is required to be fixed to its obligations, it shall be done in the Secratary's office, would, in my judgment be proper. I have had occasion to examine all these laws, and the law authorizing the engraving and printing to be done in the Treasury Department does not, to the best of my recollection, reenact a provision for affixing a seal which was in a previous law, and which existed at the time the notes were manufactured by the bank note companies in New York. I will give you an explanation of the manner in which these things are done. Here, as an instance, is a one-year interest note of fifty dollars. The paper upon which it is printed is, as I understand, contracted for by Mr. Clark. The paper is delivered to him. The printing is done under his direction; the numbering is done under his direction; and the fac-similes of the signatures of the Register of the Treasury and of the Treasurer are affixed under his direction; and the seal is impressed under his direction; so that this which comes to him as blank paper, contracted for by him, leaves his hands with all the attributes of money in the form of perfected and perfect obligations of the Government. The engraving of the plates is also done under his direction.

REPORT ON THE CONDITION OF THE PRINTING DEPARTMENT OF THE TREASURY.

TREASURY DEPARTMENT,
January 2, 1864.

The Secretary of the Treasury having requested the undersigned to examine the system of checks and balances in use and proposed in the department for the regulation and government of the Printing Bureau, they respectfully report,—

That they have examined the plan proposed by the officer in charge, and approve its general features, but suggest certain modifications and additions, which, in their judgment, will add to the security of the department. They find it difficult to devise any system of checks for this branch of the public service which shall be satisfactory in itself, or which can take the place of constant care and watchfulness, or of a faithful discharge of duty on the part of the officer having it in charge, without which checks are of little use. The undersigned think these checks become more valuable, as the subjects to which they apply are separated from each other and placed in different departments; and therefore they recommend that the paper which is to receive impressions should be sent directly from the manufacturer to the Secretary of the Treasury, who should appoint a clerk to receive and receipt for it, and to deliver it to the officer having charge of the printing, upon proper requisitions and orders. And they deem it desirable that some mark should be impressed upon each sheet, which would show, in all subsequent stages of its use, that it has passed through the office of the Secretary.

This, however, involves some practical difficulties which may not be readily obviated. But the paper should be delivered from the Secretary's office to the superintendent of printing, upon a requisition which shall state the number of sheets, their size and weight, and of the receipt and delivery of paper proper accounts should be kept. We recommend the adoption of the superintendent's system for his government after the paper is delivered to him.

The undersigned think each sheet of paper

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delivered should be accounted for by the superintendent to the Secretary, who should appoint a clerk to receive and examine the accounts rendered, and compare the same with the accounts of paper delivered to the superintendent; and to this clerk should be delivered from the printing department all mutilated, defaced, or spoiled sheets, or parts of sheets of paper.

The undersigned further recommend that impressions, whether of notes, bonds, or certificates of indebtedness, be delivered only upon the authority of the Secretary to the Treasurer and Register, respectively, given upon proper requisitions, and that suitable accounts of such requisitions, orders, and deliveries be kept. In this connection, the undersigned state their opinion that all impressions of bonds, certificates of indebtedness, or other valuable impressions not including currency, should be delivered to the Secretary from the printing department, and be securely kept in some suitable room, and be thence delivered, upon proper requisition and order, to the Register, Treasurer, or other proper officer charged with preparing the same for use.

The undersigned have considered the question whether the same course should not be taken with treasury notes; but as these are complete when taken from the printing department, and are by law money, and so capable of being placed at once in the Treasury, they have not been able to form a satisfactory opinion upon the subject, and therefore only suggest the question to the Secretary. They think, however, that when these notes are removed from the printing department, whether to the Treasury or to an intermediate custody, it should be done only upon the written authority of the Secretary.

By adopting these recommendations, the undersigned believe a security would be afforded against printing an impression upon a sheet not authorized to receive it; and no bond, note, or other valuable paper, could pass from or to either office without the authority of an officer who is not personally intrusted with its custody or its use. They deem it desirable, also, that daily returns should be made to the Secretary by each officer receiving or delivering, by the superintendent of printing, the Register and the Treasurer; which returns should account for each sheet that either had received, by showing such sheets to be on hand, or to have been disposed of in some manner authorized by law or the regulations of the Treasury.

The undersigned find that there is but one superintendent of counting in the printing department, through whose hands all paper passes into and out of the several divisions. They recommend another counting division, so that when paper, in whatever condition it may be, has been counted into the hands of the operatives through one counting division, it shall be counted out of them through another.

In consideration of the great responsibility now imposed upon the officer having charge of the printing, and for the purpose of greater security, the undersigned recommend that the engraving be placed under the charge of an officer responsible directly to the Secretary, and having no connection with the printing, and that the manufacture of the paper be also placed under separate management.

The 3d section of the Act of February 26, 1862 (Stats. at Large, vol. 12, p. 346), requires, "as evidence of lawful issue, the imprint of a copy of the seal of the Treasury Department, which imprint shall be made under the direction of the Secretary, after the said notes or bonds shall be received from the engraver, and before they are issued." Although this provision is not contained in the act of July 11, 1862, which authorizes the printing and engraving at the Treasury, and may not therefore be regarded as legally imperative, except as to notes, &c., printed elsewhere, yet the reënactment of the provision in the act of March 3, 1863, shows that Congress deemed it important; and the undersigned recommend that the printed sheets be sent to the Secretary for the imprint of the seal, and that this shall be made by an officer responsible directly to the Secretary.

They also recommend that the trimming and final count be made under separate management.

These recommendations divide the process of preparing notes, bonds, &c., under separate management of separate heads or officers, as follows:—

1st. The engraving and custody of dies, rolls, plates, &c.

2d. The manufacture of the paper.

3d. The receipt, custody, and delivery of paper.

4th. The printing.

5th. The impression of the seal; and

6th. The separation and final count.

The undersigned also recommend the adoption of a more complete system for the cancellation of imperfect sheets, or parts of sheets on which any printing or official impression has been made. Immediately on the discovery of such defect each note, bond,

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coupon, or other official impression, should be cancelled by punching in such way as to destroy its value, but leave its general characteristics plainly perceptible; and this should be done in the bureau or office where the defect is first discovered. The paper thus cancelled should be carefully counted and deposited in a secure place and in proper custody, and there be kept until after a fixed period of time, when it should be destroyed, after having been again counted under the direction of a board appointed by the Secretary. Of the cancellation, deposit, and destruction accurate accounts should be kept.

These views of the subject, committed to the undersigned, are respectfully submitted by them to the Secretary of the Treasury.

M. B. Field,
R. W. Taylor,
L. E. Chittenden.

[Indorsement.]

Treasury Department, *February* 19, 1864.

Carefully reconsidered by the undersigned, who see no reason for changing the recommendation herein contained.

M. B. Field,
R. W. Taylor,
L. E. Chittenden,
Wm. Sprague.

The following exhibits were presented with the Report of the Committee: —

EXPENDITURES ON PUBLIC BUILDINGS.

Mr. Sargent, from the Committee on Expenditures on Public Buildings, made the following report in 1862, in the House of Representatives, upon the character and conduct of S. M. Clark, when acting as Engineer in charge of the Public Works.

The Committee on Expenditures on Public Buildings, who were instructed by the House, upon the resolutions offered by Mr. Wall, December 19, 1861, to "inquire into the probable cost of the Treasury building extension and Capitol extension, the manner in which the work is done and being executed, and whether the original designs are being carried out or not, and whether the several contracts pertaining thereto are being faithfully performed, and also whether the same objects cannot be attained with less expense to the Government, and also whether the officers of the Bureau of Construction are, in the judgment of the Committee, qualified to discharge the duties thereof properly, and whether they have done so or not, and that said Committee investigate and report to this House such facts in relation to the several matters referred to as they shall deem proper, and that they have power to send for persons and papers," report, —

That, in the discharge of the duties devolved upon them, they have given to the subjects named in the resolution such attention as has been possible under the exacting demands of public business during this laborious session, and herewith report the testimony taken by them, and certain documents bearing upon the matters investigated. Many witnesses the Committee desired to examine it was impossible to obtain, they being scattered by the pending war. But the testimony procured has enabled us to report with confidence upon several questions submitted to us; and to the rest, if desired by the House, we will address ourselves on a future occasion.

From the testimony submitted to the House we think two things are painfully evident: First, that there is extravagance in the expenditure of the public moneys in constructing public buildings; second, that the buildings thus constructed — however strong and imposing to the inexperienced eye — lack the thoroughness and abiding strength that should characterize such structures; that while the Government is caused to pay out sums of money that should procure for it buildings of the most solid and durable character, ignorance or corruption, perhaps both, imposes upon it gaudy and expensive structures, deficient in the most essential elements of excellence.

For evidence of the extravagant expenditures of public money under the Bureau of Construction, as now and heretofore organized, we refer to the testimony in relation to the Charleston custom-house, and the treasury extension. A single item relating to the former will illustrate the system by which a building about one hundred and fifty feet long by one hundred and twenty feet wide, from outside to outside of the columns, and carried some forty-five or fifty feet above the ground, entirely unfinished, roofless and bare, has already cost the Government over two millions of dollars, and half a million more asked for by the acting engineer, without any intimation that it will do anything more than "continue the work." At Hastings, N. Y., Edward Learned & Co. carry on the business of quarrying and cutting marble. A contract was made with them for the marble of the Charleston custom-house — a contract so indefinite and confused, that any construction could be put upon it, even the style of archi-

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tecture being misnamed, and the material being changed from granite to marble after a previous contract had been made with the same parties. In January, 1861, after South Carolina had seceded, Learned & Co. notified the Treasury Department that they had certain material on hand, and claimed inspection and payment under a clause of the contract. Mr. Clark, the acting engineer in charge, to whom the matter was referred by Secretary Dix, whose letter we herewith submit, went to Hastings, and returned with a schedule of material there to the amount of $43,061.60, which he and Mr. Young, the supervising architect, reported to be correct, and the sum of $32,296.20, or seventy-five per cent. on the whole amount, was paid out on it; that is to say, $28,382.70 in cash, and $3,913.50 allowed by the contractors for a previous overpayment. Mr. Clark, in a letter to the Chairman of the Senate Finance Committee, dated February 12, 1861, states as the result of "a careful *resumé* of his notes, after an official visit" to the quarry, that he found "a large quantity of marble in every style of progress, from the rough block to the elaborate carved ornamental work, ready for shipment," and he thinks "its total value would *not much, if any, exceed* $100,000." Desirous to ascertain if this large quantity of marble was really at Hastings, the Committee sent there Mr. Oertley, the government computer, an officer in the Bureau of Construction, and Messrs. Hamilton and Claskey, practical stonecutters and architects. There was a perfect concurrence between these gentlemen upon their return. Their testimony shows that the marble on which Learned & Co. was paid at the rate of $43,061.60, the schedule of which will be found in the testimony of Mr. Young, was worth, at a fair market price, from $9,000 to $12,000; that all the maarble outside of the schedule, even at the rate of price named in it, could not exceed $10,000, and, as Mr. Oertley said, at a liberal market price would not be worth more than $6,000. By the testimony of these gentlemen it seems that the Government, under the auspices of Messrs. Clark and Young, have been paying $5,785.-93 for capitals that, cut in Italian marble, would not be worth more than $1,000 or $1,200; that upon the item of capitals alone, as shown particularly by Mr. Hamilton, the Government pays $295,081.92 for what would cost, at a fair market price, $51,000, or an excess over the value of $244,081.93.

The exact responsibility of the enormous prices paid for these capitals is shown by the following extract from the testimony of Mr. Young, the supervising architect. We do not hold the Secretary of the Treasury responsible for these extravagances, for he must rely upon the acting engineer and supervising architect for information as to the value of materials, and also as to the features of contracts made in their department, unless he continues in office incompetent or dishonest men after his attention is called to their true character.

"Question. Who made the measurements for the custom-house at Charleston of the marble now lying at Hastings?

"Answer. I did.

"Question. Did you make it from drawings, or from the materials?

"Answer. From drawings.

"Question. Who furnished those drawings?

"Answer. The Treasury Department.

"Question. What officer in the Treasury Department made them?

"Answer. Myself and the engineer in charge.

"Question. What amount of stone is now at Hastings ready to be moved?

"Question. The stones at Hastings now ready for shipment are capitals of Corinthian columns and antæ of very elaborate detail and finish, wrought in strict accordance with full-sized models furnished by the Treasury Department, and, as per invoice, are worth, when delivered in Charleston, $43,061.60, upon which there has been paid $28,382.70, being seventy-five per cent. of their value when finally delivered in Charleston, as per terms of contract, less $3,913.50, an ascertained error in the account of March 20, 1857.

"Question. Who made the report to you of the quality of material at Hastings for the Charleston custom-house, which the Government has settled for?

"Answer. Mr. Clark, the engineer in charge."

By a reference to the schedule contained in the testimony of the same witness it will be seen that the Government has paid for a piece of marble, for the mere rough stock, four feet nine and one-half inches, by two feet and one-quarter inch and four feet nine and one-half inches, the sum of $650.07, and for the carving of it $1,572.19, and the piece when completed is not a capital, but only a piece of one. This expenditure, so vastly disproportionate, is attempted to be justified by the terms of the contract; but by the contract, as quoted by himself, "for all carving or ornamental work such additional sums shall

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be paid as the superintending architect, or the duly authorized agent of the first part (the Secretary of the Treasury) shall ascertain to be its fair cost, increased by fifteen per cent."

Admitting that the enormous price for stock is justified by the terms of the contract, and if so, the supervising architect should have warned the Secretary against such extortion upon the Government; yet it can not be admitted that the "fair cost" of the labor upon a block, which at most was the third or half of a capital, is $500 more than the market value of an entire capital, stock, labor, profit, and transportation

The late day in the session in which this report is written precludes its being much more than an index to the testimony. But under this head of Extravagant Expenditures the Committee call attention to the evidence relating to the prices paid for granite and work on the Treasury extension. Thus the contract was varied so as to have the antæ constructed of one piece instead of three, with mouldings at top and bottom, which carry cost to the whole, and make them cost the Government per superficial foot $12.40, or many times the cost in three pieces, or in ashler work, while a frail, insecure structure is the consequence. By the terms of the contract it is the interest of the contractors to have the stones enlarged, while it is the interest of the Government to have them small, both as a matter of cost and strength. The antæ in three pieces would have cost $16,640, whilst they have cost $71,933 in one. The law of Congress required that the style of the old front of the Treasury on Fifteenth Street should be followed in ornamentation and otherwise; yet the whole of the west wing is a mass of expensive ornamentation, finding its parallel, probably, in no granite building in the world, but all adding to the profit of the contractors and the expense of the Government. Attention is called to the extravagant price paid to the contractors for the buttress caps of the south portico. There were four in the original design, but two are dispensed with. For these caps Mr. Clark recommended to the Secretary, as shown by his testimony, the payment of $5,500 each, upon the ground that the Government was liable for $34,104.51 each, and he further represented that $5,500 was the lowest price bid for those caps by any bidder. Mr. Oertley, the government computor, admits that the rule whereby said stones could be made to cost, under the contract, $34,104.51, is a monstrosity, and Mr. Claskey calls it an absurdity on its face. Yet Mr. Clark gravely used it as an argument for the allowance of $5,500, and also declares that that is the lowest bid by any person for them. Yet it appears from the schedule in Doc. No. 96, page 10, and Doc. No. 41, page 6, that Edward Fawkes bid for the *four* buttress stones $1,875, or $468.75 for one; so that the statement that $5,500 was the lowest bid was most remarkably incorrect. But by the same authority it will be seen that Beals & Dixon, the contractors, bid less than that amount, as did several other bidders. As shown very clearly by Mr. Claskey, the true valuation of the buttress caps under Beals & Dixon's bid, was $1,958.68, and that was a fair and liberal price.

The Committee hesitate to characterize this transaction. Perhaps a partial explanation may be found by reference to the pages of his own testimony which relate the preparatory training he had for the business of engineering all the public works of the United States. We are fain to be charitable enough to believe that the explanation is to be there found for his action in both this matter and that at Hastings.

A great wrong is done to the Government and to bidders by the looseness in which proposals for government work are advertised for. Thus, in the work for the Treasury extension, which will cost the Government, as now prosecuted, at least $4,000,000, if it does not reach $6,000,000, no schedule of quantities was given to accompany the proposals, and bidders were thus kept in the dark, while the *opportunity* was given to award the contract by any rule of construction the Bureau of Construction might give to it. That such a system *tends* to frauds no one can deny. We do not charge fraud in this instance, for we have not the evidence of it aside from the fact that we believe that Beals & Dixon were not the lowest bidders by any fair construction of the bids. As to the manner of advertising for bids, we call attention to the following, from the testimony of Mr. Oertley, the government computer: —

"Question. Were you one of the computers who determined the quantities and values of the several bids in 1855?

"Answer. I prepared estimates which, I think, were used in making out the award.

"Question. Did you pass upon, and find Beal & Dixon's the lowest?

"Answer. Yes.

"Question. By your interpretation of the proposals and bids, did you find Beal & Dixon's the lowest?

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"Answer. The superintendent decided the meaning of the proposals, and I had to follow his interpretation.

"Question. Was there a schedule of quantities given to accompany the proposals?

"Answer. There was not.

"Question. Was it not necessary that there should be a schedule of quantities in order that bidders might bid understandingly?

"Answer. In my opinion it was.

"Did not the publication of proposals without a schedule of quantities give an opportunity to those who interpreted the proposals and bids to vary the quantities so as to give the contract to any bidder they saw fit, by requiring larger or smaller stock?

"Answer. Undoubtedly it did.

"Question. Was it not the duty of the architect to publish such a schedule in order to prevent such favoritism?

"Answer. I think it was.

"Question. Who was the architect?

"Answer. Mr. Young."

A system of building and contracting thus carried on does not need that the agents be dishonest to be ruinous to the principal. We can conceive of no excuse for the supervising architect for such neglect of obvious duty to his employer — the Government. By varying the sizes of stock after the bids were received, and by construing the terms of the bids, Beals & Dixon were declared the lowest bidders, against Emery and others, who were really lower bidders. If there is any doubt upon this point, we refer to the careful analysis by Mr. Claskey, and the public documents referred to.

Under the head of Extravagance, if it did not more properly come under the head of Incompetency, we might refer to the slate roof shown in the testimony to have been put on the Treasury extension, which proved an utter failure, and had to be taken off again. In justice to Mr. Clark we will state that he was a mere clerk at the time, and not engineer in charge; but it seems hard to understand how the supervising architect could allow the Government to be put to thousands of dollars expense in so simple a matter as the slating of a roof, in the damage by the injured interior of the building, as well as the cost of another roof. Mr. Curtis explains that the slate was laid without breaking the joints, and, of course, it leaked as soon as rain fell.

In the same category would come the expensive heating apparatus of the Treasury extension, which proved an entire failure, and has been abandoned, though the iron perforated washboard laid down for a mile or so through the rooms and passages still bears witness to the vagaries of the architect.

Perhaps a reference to the huge, unsightly gateposts that obscure the view of the south front, and the swelled columns on the extension, when those of the original building are straight, might be mere criticism. The Government might excuse a want of taste, provided it got a strong durable building — a fit depository of its archives for the centuries. Upon this point your Committee are compelled reluctantly to report that, in their opinion, the vast sums which have been and are being invested in the Treasury extension are nearly thrown away; that a structure is being erected superficial in all its pretensions to durability, and in violation of all safe or received rules of architecture. We are aware that the tall antæs or pilasters which stud the building; the slabs of granite between the antæs, set endwise, extending from the sill-course to the caps; and the wall face between the antæs or pilasters at the angles of the building — with two exceptions made by setting a slab of granite endwise of the same length as the antæ (36 feet 6 inches) — have an imposing effect, and it may be difficult to make a superficial observer understand how such vast masses of granite can make the building insecure; but the system of putting in these large stones for the benefit of a contractor, or for any other motive, is a fatal mistake. The finish at the sides, over, under, and between the windows, simply buts against the antæs, making a *continuous vertical joint* from the base course to the facia of the architrave of the cornice, a height of full thirty-three feet. By this character of work all headers and binders are excluded from the walls, which prevents any bonding with the brick backing and the cross walls, and makes the whole unsubstantial. To illustrate by a simple figure: Had the work been done in ashlar, as it is in all the other public buildings, in the Merchants' Exchange in New York, &c., it would resemble the brickwork in a wall where each brick laps on to and is held by its neighbor. As it is, each brick would exactly fit upon the one below and above it, with a vertical joint from bottom to top, and evidently insecure. The longer the antæs the more insecure the structure. The brickwork behind is merely butted up to the granite; the granite cannot be bonded into the brickwork, for its back is smooth, instead of projecting, as it should be, at frequent points into the brickwork. The antæ in the old front on Fifteenth Street were in r

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number of pieces, and could thus be bonded into the wall, but they were not laid in ashlar work, as they should have been, and as is done in all structures designed for ponderousness and durability. The matter was at the time made the subject of congressional inquiry, and an able report upon the subject was made by a select committee to the 25th Congress. That report embraces the opinion of Thomas U. Walter, Esq., of Philadelphia, an architect of great distinction, and superintendent of the construction of the Girard College in that city. Referring to this matter, Mr. Walter says: —

"The second objection advanced is the weakness of the structure. My decided opinion in reference to this subject is, that all the outside walls are entirely too thin and too weak for so large a vaulted building as the one in question. These walls should have been at least three and a half feet thick, exclusively of the projection of the antæ (or pilasters, as they are commonly called), instead of which they are only two feet three inches. And here permit me to remark that the strength which would have been derived from these antæs, had they been constructed according to the principles of stereotomy, is not only lost by the manner in which they have been built, but the walls, which would have been too weak without them, are actually rendered weaker by their introduction. These antæ, one of which occurs in every eleven feet around the building, should have been constructed in courses corresponding with those of the ashlar, so as to have formed a bond with it. But under existing circumstances, the whole bond of ashlar is cut off, from the bottom to the top of the building, on each side of every one of the antæ, while the antæ themselves afford little or no resistance to lateral pressure, being composed of large stones set on the end of each other, without a single cramp or tie to hold them to the ashlar, or a dowel to keep them in their places. We have therefore a straight joint on each side of every antæ, extending its whole height, by which all the horizontal bond of the wall is destroyed, except that which is obtained from the filling in of the brickwork, which is so reduced by the thickness of the ashlar as to afford but little strength."

If any member of this House has any doubt after the testimony produced by the Committee, and the authority cited, reference might be made to standard works of architecture; or he might be referred to the Patent Office, or the Post Office extension the Girard College, or the Merchants' Exchange, of New York, where the antæs are in ashlar. By studying either of those buildings the observer can plainly discern why books of masonry require that such work shall be bonded with headers, binders, and stretchers, and how insecurity arises from a neglect of these rules.

The question arises, Why the Government maintains a supervising architect to waste its treasure in the construction of expensive, insecure buildings — a person who never raises a voice of warning when a costly structure is erected upon architectural principles condemned by every canon of his craft? In matters of taste he might be excused for heresy; but where questions of solidity and safety are involved, and the most obvious duties of his station are neglected, what censure is too severe? When he advises or tolerates such mischief, ought he to be tolerated? Such a building, constructed upon proper principles, would survive a considerable shock of an earthquake; as it is constructed, the slightest settling would precipitate its granite mask to the ground.

The House will have no difficulty in arriving at a decision upon the question submitted to us as to the competency of Mr. Young the supervising architect, in the light of the facts we have exhibited. If any doubt is left as to the competency or professional skill of Mr. Clark, the engineer in charge, to have the engineering control of all the public works of the United States, a brief chapter from his history, as detailed by himself, will solve it. That history is found in the opening of his testimony. It thereby appears that he is neither an architect nor an engineer; that he once built a mill at Hartford, Connecticut, 120 by 60 feet, of one story, the foundation of stone and the rest of wood, costing from $12,000 to $15,000. He also built a mill at Brattleboro', Vermont, of what dimensions does not appear, and has been consulted about dwellings. But he states he never had any connection with any public work until Mr. Bowman made him his chief clerk, from which position he has been advanced to that of engineer in charge of all public buildings. Can it be a matter of wonder, when the country is full of competent engineers who desire employment, that the Government is ill served, when they are rejected and a man, by his own profession, of no experience or capacity, is employed? Such a man can not be blamed for not knowing that marble capitals in five parts, like those he accepted at Hastings, are unfit for use. Mr. Young confirms the statement of other witnesses that Clark is not an engineer.

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The Committee, for specific answers to the resolution state, that, in their opinion, the Treasury extension, at the present rate of expense, is unwarranted. They have not had time to inquire into the cost of the Capitol extension. The work on the Treasury extension is illy done, insecure, and unsubstantial. The original designs are not being carried out, but are varied from in many particulars, which largely increase the cost to the Government, and lessen the value of the building. They believe that "the same objects," that is, the construction of a durable, handsome building, can be attained with far less expense to the Government. The officers of the Bureau of Construction referred to, — A. B. Young and *S. M. Clark, — in the judgment of the Committee are not qualified for their positions, or abuse them, and should be removed.* They are further of the opinion that it is for the interest of the Government that the Bureau of Construction be placed in the Interior Department, which, from the general nature of its duties, is best calculated to supervise the public works.

Exhibit BB.

Response of Alexander C. Wilson, of New York, to the Secretary of the Treasury, calling for Charges against S. M. Clark.

New York, August 27, 1863.

Sir: In response to your demand for my charges against Mr. S. M. Clark, of the Treasury Department, I had the honor to say, in my letter of the 17th instant, that those charges relate not merely to Mr. Clark's present position in your service, but to events in the course of his entire career, which prove his unfitness to hold any office of trust under government. The facts are far more abundant than this present recapitulation will indicate; but the difficulty of inducing men to testify, without the compulsion of a *subpœna*, prevents me, *at present*, from offering testimony; and, therefore, I refrain from reciting statements in regard to which the evidence is not immediately accessible.

In the case of Mr. W. L Ormsly, the honorable Secretary laid down the indisputable principle that no man should have anything to do with the manufacture of government money upon whose character there rests the slightest taint. Mr. Clark is no subordinate in this manufacture as is Mr. Ormsly. He holds a foremost place. Everything is confided to his integrity. He occupies a position requiring spotless honesty, the highest skill, and the utmost ingenuity.

The record of Mr. Clark's career will show that, wherever he has been known out of Washington, he would be invested with no office of trust; that wherever he resided and conducted business, prior to his employment in the department, he left behind him a tainted reputation — a reputation for questionable honesty, for enormous extravagance, for bad personal habits, for addiction to visionary and unsuccessful projects, for being, in fact, a reckless pretender and charlatan.

This general reputation, I undertake to prove, adheres to him still, even in his actual employment in your service.

My charges against Clark are as follows, viz: —

1. *Reputation for dishonesty and unreliability.* — Inquiry at the localities where he has done business, among which are Hartford, Brattleboro', Simsbury, and New York, attests that those who knew Clark thoroughly decline to trust him, and believe him to be freely accessible to corrupt influences.

2. *Actual dishonesty.* — The failure of the flour-dealing firm of Clark & Coleman, in 1855, elicited from the insolvents an offer to pay 70 cents on the dollar; 50 per cent. in the paper of Ezra Clark, Jr., a brother of Norton, who was said to be a debtor of the firm, and 20 per cent. in the paper of Coleman & Clark. None of those notes were paid. Coleman paid his proportion, and obtained from his creditors a release; but nothing whatever was paid by Clark or his brother. I find from inquiries made of leading mercantile houses in the flour trade that the failure was, and is, regarded as disgraceful, if not fraudulent, and as utterly destructive of Clark's credit.

A transaction in connection with the improvements in the Assistant Treasurer's office in this city raises an irresistible presumption of fraud on the part of Clark, who was superintending some of the work, subject to the directions of the Assistant Treasurer. Though instructed to do nothing without the explicit orders of Mr. Cisco, Clark privately, and on his own responsibility, proceeded to make a contract for the safes, selecting a pattern, the patent right of which belonged to the Messrs. Cornell, machinists, of New York. The natural course for him would have been to have contracted with the Messrs. Cornell. Instead of doing so, however, he made a contract with one North, a *lock-maker*, at New Britain, Connecticut, and left North to sub-contract (of course with a handsome profit to himself) with the Messrs. Cornell.

3. *Dishonesty, or incompetency.* — The

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report of the House Committee on Expenditures on Public Buildings, June 10, 1862, convicts Clark of either one or the other of these qualities; and as the honorable Secretary promptly removed Clark from the post he then occupied, we are to assume that, at that time, he believed him to be either dishonest or incapable. A cursory reading of a printed letter addressed by Clark to the Secretary, and marked "private," doubtless to keep it out of the hands of members of the Committee, who would be likely to resent its scurrilous flings and innuendoes, impressed me at first as a successful refutation of the report; but upon referring carefully to the report itself, I find the so-called reply leaves the material points untouched. That report I therefore make part of my case.

4. *Business incompetency.* — Clark has failed in every business enterprise he ever undertook, and in every case inquiry shows the failure was due to his visionary, unpractical character, combined with unprovident and extravagant or immoral habits. He failed as a maker of rules at Hartford and Brattleboro'; he failed as the superintendent of copper smelting works at Simsbury, Connecticut; he failed as a flour merchant in New York. Prior to his employment in Washington, his only success seems to have been as clerk and bar-tender at the Carleton House, a second-class hotel of this city, where he was engaged in those capacities for three or four years.

5. *Immorality.* — An incident which occurred during the latter portion of Clark's residence in New York did as much as anything else, unless his reckless speculations on Wall Street be excepted, to destroy the credit of the firm of Clark & Coleman, and procure its failure. The facts, which were reported in the papers of the day, may be briefly stated as follows: A brothel in the eighth ward had made itself especially offensive to the police, as a resort of the most profligate and dissolute of the community. It was found necessary to break it up. A descent was planned, the inmates were arrested, and among them was S. M. Clark, the subject of these charges. On the following day he was placed on the stand, and compelled to testify; and this confession of his guilt — the guilt of a married man, past middle age, with a grown-up family, was printed in all the newspapers. With such a stain on his private character, — and the facts were in the mouths of everybody at the time, — it can hardly be wondered at that the credit of Clark & Coleman declined until it reached the point of failure; and that the ill repute of Clark was a principal cause of the disaster is not only currently alleged by merchants in the same line of business, but may justly be inferred from the circumstance that Coleman, resuming business after the failure, has since been a successful and prosperous man.

6. *Charlatanism and imposture.* — The unsafe and unprofessional manner in which the Treasury building had been carried on, reasonably prompted the House Committee, in the report already referred to, to question Mr. Clark's attainments as an engineer. In reply to an inquiry on this head, he is reported as saying: "I have qualified myself for duties of engineer, but never adopted it as a profession."

"Question. Have you ever been engaged in practical duties of engineer?

"Answer. Yes, sir.

"Question. Where and when?

"Answer. In Brattleboro', Vt., Hartford, Ct., and New York city.

"Question. In what connection at Brattleboro', Vt.?

"Answer. In planning, laying out, and erecting a water-power and factory.

"Question. What factory?

"Answer. One for the manufacture of rules and mathematical instruments — the first of its kind started in this country.

"Question. How long were you so engaged there?

"Answer. I think about six years in Brattleboro', in constructing water-power, in building factory, making machinery for carrying on the business, and then carrying on the business. The rest of the time that I was in Brattleboro' I was cashier of a bank.

"Question. Were you ever employed by anybody as an engineer while in Brattleboro'?

"Answer. I was frequently consulted upon engineering, but never professionally employed.

"Question. In what public work were you engaged at Hartford, Connecticut?

"Answer. No public work. There was none building there.

"Question. In what were you engaged as an engineer in that city?

"Answer. In planning and building a mill for the reduction and separation of ores from copper mines in that vicinity, and also in designing some private dwellings, but not professionally.

"Question. Do you remember the size of the mill?

"Answer. I think it was about 120 by 60 feet, but it is only a matter of recollection. It had two steam-engines, one of 12

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and one of 20-horse power, running day and night.

"Question. What was its height?

"Answer. It was all in one story.

"Question. Do you remember how long you were engaged on the work?

"Answer. On the work, and superintending running of machinery, for about two years.

"Question. How long in constructing the building?

"Answer. Somewhere between six months and a year.

"Question. Of what material was the building, and what its cost?

"Answer. The basement portion was of stone; the upper portion of wood. I think the building and its appurtenances cost from 12,000 to 15,000 dollars.

"Question. How high above the ground line did masonry work extend?

"Answer about six feet.

"Question. Were you interested as owner or proprietor of business in the factory?

"Answer. I was to have been interested as a compensation, but my employers failed in carrying out their enterprise, and no interest has ever been awarded to me.

"Question. Were you engaged on any public work in New York?

"Answer. My occupation of this character there was confined to consultation with others in reference to dwellings.

"Question. Do you remember to have consulted officially about any public work then going on in New York?

"Answer. No, sir.

"Question. Had you the professional charge of any public building or work there?

"Answer. No, sir.

"Question. What was your salary at Brattleboro', Vermont, or your pay for construction of building?

"Answer. It was my own. I first began it in connection with a partner, and subsequently acquired full title.

We remarked that it was true that S. M. Clark was proposed as cashier of the Bank of Brattleboro'; but on account of his bad character was totally unable to procure the legal bond, and never signed or acted as cashier. It is true that he superintended a small rule shop in Brattleboro', but it is untrue that he had anything whatever to do with the construction of that or any other building in the village. The building he refers to, as erected near Hartford, was simply a small wooden shed of unplaned boards to cover one or two steam-engines. Thus a man, through whose hands a thousand millions of money will probably pass during the coming year, was unable in the town where he was born, and thoroughly known, to procure the security required for the cashiership of a county bank. The cutting machine used in separating the notes, in the department, is not the invention of Clark; similar machines have been used in this city for twenty years. Such paper as Clark manufactures in the department, with so many securities as preserve the secrecy of the method, the company for which I act will contract to deliver to Government at a much lower rate than its present cost. With the same audacity as made him claim to be an engineer on the strength of having built an engine shed, he claims to be an engraver and printer of bank-notes, and yet he required us to engrave two vignettes for surface printing, and only abandoned the project when the impossibility of doing the thing was demonstrated. And it is the universal opinion of experts, who are conversant with Clark's preparations for dry printing, and who have been acquainted with the machine he uses for a number of years, that upon anything of a practical scale the experiment will be a failure. His visionary and superficial character has now, in fact, full swing, enjoying, as it does, the generous resources of the department; but if it fare no better than it has done in the conduct of his private business, it must result in disaster to the Government. These are my charges. I am quite sensible, sir, that some of them are unattended with the weight of evidence they may strike you as demanding. Other allegations I have already intimated, I might easily make could I extort the truth from witnesses whom we are not at liberty to compromise, but who would testify freely before a properly authorized tribunal. With the approval of the honorable Secretary, I therefore propose to procure a committee of investigation, either in the Senate or House, early in the approaching session of Congress; and I undertake to prove, with the aid of the process which such committee will have at its command, every point I now allege as to the unfitness of Clark to occupy the position he fills under government. I have referred to the warm friendship Clark exhibited towards us in the earlier part of our intercourse — a friendship dictated, as he took frequent occasion to say, by his irrepressible dislike for the American Company, and its practice of corrupting everybody surrounding the honorable Secretary. He would have no intercourse with them; he would see that, however sincere their repentance, they should

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never again have work from the department; that while he intended to print the banking currency in the department, he would influence the entire printing of treasury notes to us. In making this pledge, which was wholly unsolicited, he took occasion to mention that he had been thrown out of his position in the department; that although he would be ultimately cared for by the Secretary, he would be obliged to live for the present on borrowed money; in short, he presented the matter in such a form that I would have been blind not to see that he was inviting the tender of a bribe from this company. Be assured, sir, no such tender was made. On the same afternoon, namely, of June 25, Mr. Clark visited the American Bank Note Company, was admitted to a scrutiny of all their interior arrangements, and from that day the kindness we had previously experienced from him has been converted into rudeness, if not downright insult, and marked unfriendliness, if not open hostility. Corruption is easily concealed; but we cannot shut our eyes to the inference that a change so abrupt had causes independent of the public interest. In submitting these charges I consider it of great importance that the Secretary should comprehend the motives that actuate me in the affair. It is not of my own seeking. Mr. Clark's peculiar mode of doing business forced it upon me. I bear Mr. Clark no malice, but I do feel an honest indignation that a man, whose notoriously bad reputation and personal dealings with myself have convinced me that he is entirely unfit for the responsible position he occupies under the Secretary, should, in the plenitude of the power he knows he unworthily holds, assume in the most offensive, arrogant manner, to be the arbiter of the fortunes of the company of which I have the honor to be president. When the Continental Bank Note Company commenced with the Government, it laid down the rule not to corrupt or be corrupted, and by that rule the company will stand or fall. I have never asked any favor of Mr. Clark, neither would I lay myself open to any arrangement where there could be any reciprocity of *illicit* favors. I never by insinuation or request, endeavored to obtain anything from Mr. Clark, except what rightfully belonged to the company under its engagements with the department. It is Mr. Clark's sudden change from apparently excessive friendship to actual excessive hostility, based, I am convinced, on bad motives, and manifested by a highly improper and unjust course in his dealings with me as president of the Continental Bank Note Company, that forces me to resist his action, and in so doing undertake to satisfy the Secretary that his confiding nature has allowed Clark to obtain too much of his confidence. It is therefore from a sense of duty to the company over whose interests I preside, and to the Secretary, with whom I have important and confidential relations, that I act in this very disagreeable business.

I have the honor to be, &c., &c.,

ALEXANDER C. WILSON.

Hon. S. P. CHASE,
Secretary of the Treasury.

ANNEXED TO THE REPORT OF A. C. WILSO .

To the District Court of the United States for the Southern District of New York:

Spencer M. Clark, a clerk in the hotel known as the Carleton House, residing in the city of New York, in his individual capacity, and in behalf of the firm of Clark & Co., late of Brattleboro', Vermont, which firm was composed only of himself, by petition represents and states to the court that he is owing debts which have not been created in consequence of a defalcation as a public officer, or as executor, administrator, guardian, or trustee, or while acting in any other fiduciary character; and that he owes debts, and is under engagements which he is unable to meet, and that he accordingly applies to the court for the benefit of the act entitled "An act to establish a uniform system of bankruptcy throughout the United States," passed August 19, 1841.

And the petitioner further states to the court that the schedule hereto annexed, marked A, and duly attested by him, contains, according to the best of his knowledge and belief, a list of all his creditors, with the places of their respective residences and occupations, and the amount due to each, and the consideration or cause of the indebtedness.

And the petitioner further states to the court that the schedule annexed, marked B, contains, according to the best of his knowledge, information, and belief, an accurate inventory of his property, rights, and credits of every name, kind, and description, and the location and situation of each and every parcel and portion thereof.

SPENCER M. CLARK.

The above described Spencer M. Clark this day appeared before me, and in my presence subscribed the foregoing petition, and by his oath, duly administered by me to him, verified the same.

J. RADCLIFF, *Commissioner.*

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NEW YORK, December 3, 1842.

Sworn this third day of December, 1842, before me.

J. W. METCALF,
United States Commissioner.

I, Charles D. Betts, clerk of the district court, do hereby certify that I have searched the docket of cases in bankruptcy in this office, and find no petition filed by or against Spencer M. Clark.

Dated this third day of December, 1842.

CHARLES D. BETTS, *Clerk.*

Schedule A, referred to in the annexed Petition.

Debts owing by the petitioner: —

To Ezra Clark, of Hartford, in the State of Connecticut, merchant, for the amount of sundry notes made by this petitioner, which he is unable to describe; also, a book of accounts of said Clark against the petitioner, including interest.....	$4,894 21
To George H. Clark, of Hartford, aforesaid, merchant, for amount of this petitioner's note, date and amount not known to petitioner, including interest thereon	6,094 25
To Ezra Clark, jr., of said Hartford, merchant, the amount of the petitioner's note and interest, date not known.....	61 00
To Gilbert & Co., merchants, of Hartford, aforesaid, the am't of a book account against petioner.....	30 00
To the Bank of Brattleboro', a corporation chartered by the laws of the State of Vermont, having their banking-house at Brattleboro', in said State, the amount of petitioner's note and interest (date unknown) and the amount of a book account and interest....	771 68
To Epaphrodatus Lyman, of Brattleboro', aforesaid, President of Bank of Brattleboro', amount of petitioner's note and interest.....	108 40
To John Birge, of Brattleboro', merchant, the amount due him for rent.....	125 00
To John Hill of Athol, Massachusetts, merchant, balance of book account due him	44 00
To C. Driscoll, of Boston, Massachusetts, merchant, for balance of account.....	$28 25
To Julius Pratt & Co., of Meriden, in Connecticut, merchants, the amount of the book account against me	12 00
To Wm. H. Carr & Co., of Philadelphia, State of Pennsylvania, merchants, balance of book account.....	22 96
	$12,191 75

SPENCER M. CLARK.

The above-described Spencer M. Clark this day appeared before me, and in my presence subscribed the foregoing schedule, and by his oath, duly administered by me to him, verified the same.

J. RADCLIFF, *Commissioner.*

NEW YORK, December 3, 1843.

Schedule B, referred to in the annexed Petition.

The property of the petitioner consists of the following particulars: —

The wearing-apparel of the petitioner consists of one hat, one cap, three coats, five vests, six pairs of pantaloons, three pairs of boots, one dozen of shirts, two pairs of shoes, eight handerchiefs, two dozen pairs of stockings, three stocks, eight neckcloths, three pairs of gloves, and three pairs of drawers.

The wearing-apparel of petitioner's wife consists of two silk dresses, one poplin dress, three mous-de-laine dresses, four calico dresses, one merino dress, two cloaks, two bonnets, two shawls, one muff, one fur cape, six changes of under-clothing, twelve handkerchiefs, six pairs of gloves, and four pairs of shoes.

The wearing-apparel of petitioner's children consists of three suits of cloths for boy nine years old, with under clothing, and two caps; seven dresses for girl three years old, and the necessary under-clothing, with two bonnets.

Three trunks, two bandboxes, and one cloak.

SPENCER M. CLARK.

The above-described Spencer M. Clark this day appeared before me, and in my presence subscribed the foregoing schedule, and by his oath, duly administered by me to him, verified the same.

J. RADCLIFF, *Commissioner.*

NEW YORK, December 3, 1842.

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Exhibit DD.

DOCUMENTS ACCOMPANYING THE REPORT OF COLONEL BAKER.

Statement of Miss Ella Jackson.

WASHINGTON, April 9, 1864.

My name is Ella Jackson. I am originally from Baltimore, Maryland; am eighteen years of age. I went to work in the Treasury Department on the 5th November, 1862. I procured my situation through the Hon. Mr. Kellogg, M. C., from Michigan. I have worked in various rooms in the department; am at present in the numbering-room, where I have been about six months. I know Mr. S. M. Clark, Superintendent of Currency Bureau. I also know Mr. G. A. Henderson.

Some time last fall, I think in September, I had a conversation with Mr. S. M. Clark and Mr. Henderson in relation to them (Clark and Henderson) procuring two suits of men's or boys' clothes—one suit for myself, and the other for a girl named Jennie Germon, who was then working in the Currency Bureau. Clark and Henderson were to furnish the male suits, and Jennie Germon and myself were to put them on and accompany them (Clark and Henderson) to the Canterbury, a place of amusement in this city, where females are not allowed, owing to the nature of the exhibitions or plays usually in vogue at that place of amusement. On the evening agreed upon between Mr. Clark, Henderson, Miss Germon, and myself to attend the Canterbury, as stated above, Mr. Henderson sent me a note written in pencil, in which he stated, as near as I can recollect, that the suit could not be obtained that night, but would be all ready by Monday noon; that C. could not go that evening to the Canterbury, but would join us during the evening, and go to supper. That the carriage would stop at our door at 7 o'clock, and we, Jennie Germon and myself, should come down alone and get into the carriage.

This letter was signed, I think, H. Mr. Henderson did call at 7 o'clock, as arranged. We went down, got in and drove to Georgetown, back to the Capitol, and stopped at the corner of First Street and the avenue, got out and walked to the Buhler restaurant, where we found Mr. Clark in waiting. We all had supper, which occupied nearly two hours. Messrs. Clark, Henderson, Jennie Germon, and myself then went direct to the Central Hotel, corner of Sixth Street and the avenue. Mr. Clark and Henderson went in and registered names on the hotel register. I do not know what names were registered. Jennie Germon and Mr. Clark occupied a front room, I think, the fourth floor. Mr. Henderson and myself occupied the next room adjoining. We all remained until about 3 o'clock, when Mr. Henderson got up and stated that he was going home. Soon after Mr. Henderson left, Mr. Clark got up and came into my room, and proposed to occupy the same bed with me for a short time, which I refused, when he returned to Miss Germon's room. Mr. Clark, Miss Germon, and myself got up between 8 and 9 o'clock in the morning, and all went to the Buhler restaurant, where we all got breakfast; came down stairs; Mr. C. left us at the door and went away, and we went home. Miss Germon was then employed in the press division in Mr. Clark's bureau. Miss Germon was not discharged by Mr. Clark, but left of her own accord, as she was about to be married. Some time in the month of December, 1863, Mr. Henderson first mentioned to me the plan of going to Philadelphia. After Mr. Henderson mentioned the matter to me, I spoke to Laura Duvall about it; she was willing to go. A short time after Mr. Henderson mentioned the subject Mr. S. M. Clark spoke to me on the subject, and asked me if I was willing to go. I replied, yes. Afterwards, Clark, Henderson, Laura Duvall, and myself consulted together, and agreed to all go on the following Saturday. Miss Duval and myself were to go on in the 3 o'clock P. M. train, and Clark and Henderson were to follow in the next train. Miss Duvall and myself went down to the depot, but found, on inquiry, there was no 3 o'clock train, and at once returned to our house, No. 276, Pennsylvania Avenue. Miss Duvall then wrote a note to Mr. Clark at the department, and sent it by a boy named Willie, who lives at my house. After the boy had delivered Miss Duvall's letter, I sent one to Mr. Clark by the same boy, stating there was no 3 o'clock train, but that Miss Duvall and myself would leave in the 5 o'clock train. Mr. Clark sent back a reply to my note by the boy referred to, telling us to go on, and he and H. would follow by the next train. Miss Duvall and myself took the 5 o'clock train. On our arrival in Philadelphia we went to the Continential Hotel, and registered our names Miss Duvall and Miss Percival. I did not like to register my own name, as I had relations residing in Philadelphia. I do not recollect the number of the rooms we occupied. We had no baggage, in consequence of which the clerk asked for our bills in advance; which request we complied with. Mr. Clark did not arrive until morning, owing to a delay on the road. Mr. Henderson did not come on, owing

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to the arrival of some of his friends from Baltimore that evening. Mr. Clark and Miss Duvall occupied a room together from about 10 o'clock A. M. until about 7 o'clock P. M. (this was on Sunday). Mr. Clark went out and was absent until about seven o'clock in the evening, when he returned. Mr. Clark, Miss Duvall, and myself were all in the same room until about 9 or 10 o'clock, when we all went to the depot together. We left Philadelphia, I think, at 11 o'clock, and arrived in Washington about 6 o'clock A. M.

I have frequently worked at the department late at night; have also worked on Sunday when Mr. Clark asked me to do so. Clark has very often asked the two Miss Duvalls and myself to *drink ale* in his private office; this has usually been done after 11 or 12 o'clock at night. I don't think I ever drank more than two glasses at a time in Mr. Clark's room. Don't think I was ever drunk in the department. In the conversation I had with Mr. Clark and Henderson about going to the Canterbury in male attire, both Mr. Clark and Henderson informed me that they had seen Mr. Sinn, the proprietor, and made an arrangement for a private box. I was confident I could carry out my part of the programme.

In making this statement, I desire to say that I have not done so under any threat, intimidation, or promise, of any kind or nature whatsoever; but knowing that I have done wrong, and have acted very imprudently both with Mr. Clark and Henderson, I desire to give a truthful and open statement of all my intrigues and improprieties with the gentlemen alluded to. E. JACKSON.

On this 9th day of April, A. D. 1864, personally appeared before me, Ella Jackson, who, being duly sworn, on her oath, said: That the foregoing statement she had heard read, and knew the contents thereof; that all the statements therein contained are true, of her own knowledge; that they are made freely on her part without fear or threat, or promise of reward or favor of any kind whatsoever.

A. G. LAWRENCE,
Notary Public.

EXHIBIT EE.

Statement of Miss Jennie Germon.

WASHINGTON, April 12, 1864.

My name is Jennie Germon. I have been employed in the National Currency Bureau since it first went into operation. I think I was the first lady employed in that department. I reside with my sister, Mrs. Hutton, at No. 556 G Street, in this city. I was formerly employed in the Government Printing Office, but left and went home to my mother's to live. One day when I returned to the house my mother informed me that a gentleman named Clark, from the Treasury Department, had called to see me; that gentleman desired me to call at his office on the following morning. I went as desired, called on Mr. Clark; he informed me that he (Mr. Clark) wanted me to go to work for him in his bureau. I went to work, and worked until the 21st of September last. I have carefully read and heard read the statement of Miss Ella Jackson, in reference to Messrs. Clark and Henderson making an engagement with Miss Jackson and myself to attend the Canterbury in male attire, also in relation to going to the Central Hotel and sleeping with Mr. S. M. Clark. I further positively swear that all that portion of Miss Jackson's statement referring to me is true in every particular.

Some time in the month of May or June last as near as I can recollect, and just after I had recovered from a severe fit of sickness, which kept me from the department for nearly six weeks, Mr. S. M. Clark came to me in the office, and asked me to come to his private residence, at the same time informing me that his (Clark's) wife was absent in the country. I did not at first comply with his request for me to come to his house and stay with him all night. On the next Saturday night, I do not recollect the day of the month, I went to Mr. Clark's house about 8 o'clock in the evening, he (Mr. Clark) having given me his address, and also described the house. When I arrived I found Mr. Clark at supper. Mr. Clark and myself went to a private bedroom, and both occupied the same bed until morning. I left Mr. Clark's house about 7 or 8 o'clock in the morning. I saw but one servant at Mr. Clark's house the night I slept with him, and she was a colored woman. The room we occupied was a second-story back room, the same occupied by Mr. Clark and his wife when she (Mrs. Clark) was at home. About two weeks after my first visit to Mr. Clark's house he (Mr. Clark) again asked me to go to his house and spend another evening with him; this request I complied with; went to his house and occupied the same bed with him (Clark) that I did on the previous occasion, referred to above. I recollect distinctly a conversation I had with Mr. Clark the last night I slept with him. He said his (Clark's) wife was very jealous, and at one time told him (Clark) that she (Mrs. Clark) believed that the Treasury Depart-

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ment was nothing more or less than a whore-house.

Mr. Clark has been invariably very kind. Soon after my marriage I sent Mr. Clark a note asking him to send me some money; he did send me, I think, $8.

On another occasion that I recollect, Mr. Clark has paid me as high as $40; these amounts were independent of my wages earned in the department.

I desire to state that I have made this statement voluntarily, without fear, or promise of reward of any kind or nature whatsoever; but rather than forswear myself, I freely confess my shame and disgrace, trusting that no publicity will be given to my statement.

JENNIE GERMON.

Sworn and subscribed to this 12th day of April, A. D. 1864.

A. G. LAWRENCE, *Notary Public.*

EXHIBIT FF.

Statement of Miss Laura Duvall.

WASHINGTON, April 9, 1864.

I am eighteen years old; I reside with my mother, at 332 G Street, in this city. I have worked in the Treasury Department since the 18th of November, 1863. I procured the position on a letter written by Mayor Wallach, of this city, to Mr. S. M. Clark, Superintendent of Currency Bureau. When I first went to work in the department, Mr. Clark put me up-stairs in the press-room in Mr. Neal's department. I remained there but two weeks, when Mr. Clark put me down stairs in the numbering-room. In this room I first made the acquaintance of Miss Ella Jackson, who was in the same department. Mr. Clark first introduced me to Miss Jackson. Some time last fall or winter an arrangement was made between Mr. Clark, Miss Jackson, and myself to go to Philadelphia. It was understood that Miss Jackson and myself were to go on in the three o'clock train. We went to the depot, but found there was no three o'clock train, and came back to Miss Jackson's room, No. 276 Pennsylvania Avenue. Miss Jackson wrote something on a card, and sent it to the Treasury Department by a boy. Miss Jackson and myself took the five o'clock train for Philadelphia, and on our arrival there went to the Continental Hotel, in accordanee with the previous arrangement made with Mr. Clark. Mr. Clark, it was understood, would follow in the next train. He did not arrive at the Continental Hotel until about nine o'clock the next day (Sunday). On Sunday evening at eleven o'clock we all left Philadelphia for Washington, where we arrived on Monday morning about six o'clock A. M.

I desire to state that I have not made this statement under any threat, intimidation, or promise, but have done so voluntarily with my own free will and accord.

LAURA DUVALL.

On this 9th day of April, A. D. 1864, personally appeared before me Laura Duvall, who, being duly sworn on her oath, said: That the foregoing statement she had heard read and knew the contents thereof; that all the statements therein contained are true of her own knowledge; that they are made freely, on her part, without fear or threat, or promise of reward or favor of any kind whatsoever.

A. G. LAWRENCE, *Notary Public.*

EXHIBIT GG

Statement of Miss Ada Thompson.

I am an actress by profession; my residence is at 276 Pennsylvania Avenue. I first became acquainted with Miss Jackson, I think, on the 12th of September last, when I took rooms at No. 276 Pennsylvania Avenue, as stated above. On the 20th of September last Miss Jackson came to my room, and, in course of a conversation, she (Miss Jackson) informed me that she and a girl named Jennie Germon had made an arrangement with Mr. S. M. Clark and J. A. Henderson, to dress in male attire, and accompany them (Clark and Henderson) to the Canterbury. Miss Jackson asked me to fix her hair, so that she would look like a boy. I did not fix her hair. She went to Madame Dubois, who informed her that she could not arrange her hair without cutting it. While Miss Jackson was at the hairdresser's, a note was left at Miss Jackson's room. The note was written in pencil, and signed H. Handed this note to Miss Jackson on her return; when she read it, she remarked it was from Henderson. Miss Jackson read the note referred to in my presence. It stated that the suit could not be procured before Monday; that he, Henderson, would call for them, meaning Miss Jackson and Miss Germon, at seven o'clock; that they, Miss Jackson and Miss Germon, should come down and get into the carriage, and they would all go where they were to go by some previous arrangement. The carriage

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called, and they all went away, and did not return until the following morning. Shortly afterwards Miss Jackson informed me that they went to the Buhler restaurant, met Mr. Clark, had supper, and then all went to the Central Hotel, and took rooms. That she, Miss Jackson, slept with Henderson, and Miss Germon slept with Clark. That Henderson got up about three o'clock in the morning, and went home. Clark then came into Miss Jackson's room, and wanted to stay with her (Miss Jackson), but she refused. That they all, Mr. Clark, Miss Jackson, and Miss Germon, got up at about nine o'clock in the morning; went to the Buhler restaurant, got breakfast, and then Mr. Clark went away, and Miss Jackson and Miss Germon went home. Some time, I think, in December last, and while I occupied a room adjoining Miss Jackson's and Jennie Germon's rooms, one morning about two o'clock I heard a great noise in their (Miss Jackson's and Miss Germon's) rooms. On the following morning I asked Miss Jackson why there was so much noise in her room? She replied that Clark and Henderson came home with her and Miss Germon about two o'clock, and they had all (meaning Clark, Henderson, Miss Germon and herself) had a good time at the office (meaning Clark's private office) in the Treasury Department. That they had all been drinking ale, and were all drunk, and that Clark and Henderson, while in her (Miss Jackson's) room, had a dispute as to who had the biggest leg, Miss Jackson or Miss Germon. That Clark and Henderson insisted that they (Miss Jackson and Miss Germon) should take off their clothes to have their legs measured, which they (Miss Jackson and Miss Germon) did. On or about the 20th of December last Miss Jackson informed me that Clark, Henderson, Laura Duvall, and herself had made an arrangement to go to Philadelphia on the following Saturday evening, namely, December 20. That they (Miss Duvall and Miss Jackson) were to take the three o'clock train, Clark and Henderson were to follow in the next train. They (Miss Duvall and Miss Jackson) went to the depot at three o'clock, but found there was no train leaving at that time. They came back to my rooms. I wrote a note for Miss Jackson to Mr. Clark informing him that there was no three o'clock train, but they (Miss Jackson and Miss Duvall) would take the five o'clock train, and asking them (Clark and Henderson) to follow in the next train. Miss Jackson received a note from Mr. Clark, by the boy referred to, saying, "Go on, and we will follow you in the next train." Miss Jackson and Miss Duvall did go on, and stopped at the Continental Hotel. Henderson did not go, owing to the arrival of some friends from Baltimore. They returned to my house at about six o'clock on Monday morning. Miss Jackson frequently informed me that she and other girls working in the Currency Bureau have frequently drank ale in Mr. Clark's private office. During the month of December last Miss Jackson seldom came home before two or three o'clock in the morning. She stated to me that during these times she did not work later than ten or eleven o'clock; that the balance of the time, to two or three o'clock in the morning, she spent in Mr. Clark's private office. She has often come home very drunk. She told me that Clark kept ale in his private office, and treated her and the other girls. I have often seen in Miss Jackson's possession obscene books, pictures, and prints, which she (Miss Jackson) informed me were given her by Clark. She has also frequently informed me that whenever new girls applied for situations in the Currency Bureau, Clark would come to her and ask her to find out all about them; that she would make the inquiries, and if she (Miss Jackson) reported that she thought they (the girls) could be improperly used by Clark, they were employed. I have made the above statement freely, without threat, intimidation or promise of reward; that I considered it my duty, as an honorable and loyal woman, to expose a system of the grossest immorality and impropriety practised by Mr. Clark upon the female employees under his charge.

ADA THOMPSON.

Subscribed and sworn to this 10th day of April, 1864, at Washington, D. C.

A. G. LAWRENCE, *Notary Public.*

EXHIBIT HH.

Statement of T. C. Spurgeon.

WASHINGTON, April 10, 1864.

I have rooms at No. 276 Pennsylvania Avenue. I am a printer by trade; work at the job printing-office of Mr. Polkinhorn, on D. Street, Washington. I know Miss Ella Jackson and Miss Jennie Germon; they had rooms on the same floor I

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had. I have carefully read the sworn statement of Miss Ada Thompson, and certify to the principal facts therein stated. I have heard Miss Jackson say that she went to the Central Hotel, in this city, with Clark, Henderson, Miss Germon, and herself; but when Henderson called for them (Miss Jackson and Miss Germon) to take them to the Central Hotel, that a strange man got on the carriage behind and saw where they went. I have heard Miss Jackson say that the man referred to, who followed the carriage, as stated above, had a sister or cousin in Mr. Clark's employ, but he had some time previous discharged her; that the man who followed them said he would go to Clark the next day and tell him (Clark) that if he did not at once take his sister or cousin back into his (Clark's) employ, he would expose him (Clark); that Clark did take the girl referred to back at once, and that she (the girl) is still in Mr. Clark's employ. I do not know the name of the girl, having never heard it mentioned. I also heard Miss Jackson make a statement concerning her trip to Philadelphia, the substance of which is stated in Miss Thompson's affidavit. I have often seen Miss Ella Jackson come home late at night, or early in the morning, drunk, and have repeatedly heard her say that she was drunk from the effects of ale given her by Clark in his private office in the Currency Bureau. T. C. SPURGEON.

Sworn and subscribed to before me this 10th day of April, A. D. 1864.

A. G. LAWRENCE, *Notary Public.*

EXHIBIT II.

Correct copy of the Diary of Miss Ella Jackson.

Friday, Jan. 1, 1864.—It is now the the first day of the new year, clear and beautiful, but I am not happy; everything reminds me of my dear mother. Oh, why did you not take me with you! Took a lesson in Bianca. At night took a lesson at the office. 2d. The day is beautiful, but very—oh! I am tired of working, and am now suffering with a bad cough. It is now eight o'clock, and I am working that infernal membrane machine. Had a glass of ale, and went home at half-past twelve. 3d. Very cold, but clear; sad day for me. Mr. English called and stayed three hours. Mr. S. was here in the evening. Oh, *ma, ma*, why did you *leave* me! 4th. Snowing very hard all day. .Received sixty-two dolars; worked at night; took a lesson inl Medie. Mr. T. gave me a pack of cards. Had a glass of ale with S. M. C. 5th. Stopped snowing; felt badly all day; the sun shone beautiful in the afternoon. Poor Mr. C. went to see Charlotte Thompson play the Hunchback; can do better than her myself. 6th. Have a wretched headache; Frank gave me her picture; worked at night; took a lesson; drank a glass of ale with S. M. C.; got home at one o'clock; was very tired and sleepy. 7th. Laura is sick; I am not very well myself; worked at night; was snowing when I went home; held a conversation with Captain Hudson; like him very much; could *like* him more; but am afraid. 8th. Still snowing; am very sleepy; bought me a pearl-colored silk; saw Mr. English; he is a nice man; the afternoon is beautiful; worked at night; went home with Emma, and stayed all night.

9th. Got to the office late; presented Mr. Doughten with a —— and broke down in my speech; drank wine; I could not see the Captain; Captain Hay came to see me; worked at night. 10th. Arose at ten; dined at two; Captain Hudson came home with me last night; Mr. English was here; went to the concert with Captain Hudson, and like him much; he is sweet. 11th. Bought a pair of kid gloves; came to the office; had an awful headache all day; went to the theatre with Captain Hudson; had supper; I like bim very much in reality, but he is only put on. 12th. Feel badly; went to Russell's to dinner; went home and heard something that worries me very much; would that I were dead! Went to the office in the morning; got home at eleven. 13th. Feel very badly; oh! sick—why do I live? I am nearly crazy; went home at twelve; Captain H. came to see me in the evening; brought me candy and grapes. Oh, God! that I were dead. 14th. Feel wretched both in body and mind. Oh God! what a life to lead; I am nearly mad; Captain H. spent the evening with me, and I told him all; Mr. T. called to see me; I went to bed at one o'clock; the *Major* X. called. 15th. Am worried. My God! did any poor devil ever wish for death as I do? but I suppose I must be content to live; if it were not for the sins I would so end my miserable existence. Captain spent the evening with me. 16th. Am very

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well indeed; went to the theatre with Phil to see Mrs. D. P. Bowers play Bianca; he came home with me and stayed until three o'clock.

17th. To-day is my birthday; I am eighteen years old; received a letter from M. Raguet, which made me feel sad all day; Phil spent the evening with me; he is sweet; I am now his; how long will this happiness last? 18th. Very rainy; saw Phil at the office; he spent the evening with me; I love him, and he says he loves me; but I doubt if he does love long; will it last? God knows had I my say it would last forever! 19th. Cloudy; left the office at two o'clock; Phil came to see me in the evening; took me to the theatre; came home and . . . . until morning; God knows I love that man dearly. 20th. Got up at half past seven; feel quite bright; received a note from Phil; how very kind he is; I believe he loves me; he was to see me in the evening; he was here until . . . .; he is sweet; I love him; 21st. Got up at seven; feel very well; Miss Bull came down to see me; Phil invited me to go to the concert; I feel sad; I cannot live without excitement; Phil came about nine o'clock; staid . . . .; he is sweet. 22d. Worked in the office all day; received a note from Phil; I love him; he came here at night; he is the only man I love in the world; he says he loves me; how long will it last? 23d. Did not go to the office to-day; Phil came in about one o'clock to see me; went to the theatre in the evening with Phil; went to Wilkins's and had supper. 24th. Got up at half past ten; went to sleep in the afternoon; Frank called to see me; felt sad; in the evening dear Phil came and stayed until . . . .; God knows I do love that man. 25th. The day is beautiful; Alice came to see me; was vaccinated; went to the theatre with Phil to see Vestvali; he came home and stayed until twelve; how I hated him to go; it had to be. 26th. Feel like the devil; left the office at one o'clock; was not able to work; Phil was here in the evening; had a very pleasant chat; Ada and Charlie were here until ten; Phil stayed . . . .; God! how I love that man. 27th. Feel a little better; am not going to the office to-day; am not able; Mr. T. was here in the evening; Phil was here until . . . .; God bless him, don't I love him! he is sweet; I love him. 28th. Bought a pair of shoes; Phil was here of course; stayed until . . . . Great Heaven! how I love that man. 29th. Was in a good mood all day; Phil has got a son. My God! will that change his love for me? Went to the soiree; had a very nice time; he came home with me; how I do love him! 30th. Gloomy day; Phil leaves to-night; what will I do without him? my darling has gone; went to the theatre at night; had the blues most awfully; how I do miss Phil. 31st. Missed Phil very much; how I do love that man! should he cease to like me what would become of me? God only knows how dearly I love him.

February 1.—Received my money, $52. Phil did not come home until eleven o'clock; bought a set of coral jewelry; in the afternoon took dinner at Russell's; took a bath in the evening. 2d. How glad I am that Phil has come. I did miss him so much. We went to the theatre. 3d. Feel very well, indeed; was at the office all day. Phil came and brought Lieutenant Waterbury. Maggie Duvall was here. We had a nice time. 4th. Was at the office until two o'clock in the evening. Maggie and Lewis and Phil and myself went to see Vestvali. We had a box. Phil came home. 5th. Was at the office all day; in the evening we went to the soiree; left at 12; was very tired. 6th. At the office in the evening. Mr. Teel called to see me; brought me cloth for slippers; gave me a ticket to go to Baltimore. Phil came about 9 o'clock. 7th. Got up at 11. Mr. Teel called and brought me a bottle of champagne. Phil came at 8. God knows I do love that man. How will I give him up? 8th. Spent the day in Baltimore; saw Mr. Ford. He has promised me to play; saw Mr. Grover; left at 8. Phil met me at the depot. He is sweet. 9th. Went to the office; stayed home all the evening. 10th. Maggie was here with Mr. Williams. I don't like him. We took dinner at Russell's. 11th. Went to office. Phil came to see me in the evening. God knows I love that man. 12th. Was at the office; Maggie and L. were here. Phil came at 10, and brought his Uncle Harry. I like him. Oh, Phil, how I do love you, darling! 13th. At the office. Maggie has gone to Philadelphia. God! I hope nothing will happen to the poor girl. Phil came in the evening. I love him. 14th. Got up at 11. Phil came back at 1; stayed until 3. 15th. Have not heard from Maggie yet. Phil was here at night. Fannie took the room. 16th. Phil was here at night. Oh, God,

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how I love that man! Maggie has come back. Captain Hay brought me a pair of tights. 17th. Very cold. My darling came at 9 o'clock. How I do love him! 18th. Saw H. at the office; had a quarrel with Phil. Great God! how could I give him up? What would I do? 19th. Saw H. at the office. My darling watched me very closely. Does he love me as much as he pretends? I hope so, for I love him dearly. He knows it. 30th. Left the office 1½; came home; dressed; called on Miss ——; could not see her. Phil has been taking Mrs. Clark to the theatre. He came home at 12. 21st. Feel very well; was weighed to-day; weight, 120 pounds. 22d. Maggie called here; have a bad headache. 23d. Called at Mrs. Forest's; took a walk with Maggie; had my picture taken; dinner at Russell's. Phil was here at night. 24th. My Phil is going away to-night. How I will miss him! My darling has gone; went to the office. 25th. Engaged to spend the day with Mrs. Forrest; had a nice time; went to the theatre; got home at half past two. H. saw me home. 26th. Went to the office; miss Phil very much; got a letter from him. 27th. Stayed all night with Mrs. B. God knows I wish Phil would come home. 28th. Got home at 10. Maggie was here. 29th. At home all day. My darling has returned.

Copies of Letters addressed to Miss Ella Jackson.

NOTE FROM HENDERSON.

The suit cannot be obtained to-night, but will be all ready by noon on Monday. As C. cannot go this evening, and your suit not being ready, we will postpone Canterbury until Monday night; but to-night, at 7 o'clock, we will take a ride, and C. will join us at supper, and then go where we did not go in last night. When the carriage stops at the door, come down in your ordinary dresses, and I will be there, but will not get out. H.

When you and Miss Norton have examined this, please take care of it, give it to me this evening. It was lent me by Captain Pope. We will read it together this eve, *if you have no objection*. Did you try to exchange rooms? Do so, if possible.

My DEAR DOCTOR: You seem to be so much sought after this morning and last *evening*, in very *critical* cases, that I am inclined to believe you might cure my severe headache if you would try; but to be in *earnest*, if I was ever mad in my life, it was to see you, *dear* Ella, consulting with that d——d puppy whom you know I dislike so much, and whom you *pretend* to dislike also. I hope it won't occur again. If it does—so be it.

MY DEAREST ELLA: I discovered the mistake you made just in time. I discovered it in Samuel's hands, and took it away and burned it up. I knew your head ached so, my darling, that you did not know what you were about, and I was just about sending you word about it for fear you might worry, when your friend arrived here after it. I will come down early. Tell Spurgen (I don't know how to spell his name) that I expect him to be at home to smoke with me. God bless you, my dear Ella.

Affectionally, your own PHIL.

P. S. Please don't give this to any one by mistake.

NEW, YORK, January 31, 1864.

MY DEAREST PET: I arrived here this morning as well as a man could be after such a tedious ride of twelve hours, with no one to talk to that I cared for. How many, many times I thought of you, darling, in the little room at 276, and wish I was only there with you.

I found Mrs. H. and the "*boy*" as well as could be expected, and I must say *I am proud of my work*, for he is as pretty as a small baby can be, and will be a beauty, so the old nurse says; he has got my eyes, but is not old enough to have the teeth, as you say.

Dear Ella, you little know how much I miss you to-day. Would to God I could call on you at the usual time; but as I can't I must make the best of it. I shall leave here at 10 o'clock to-morrow, which will get me in Washington about 10 or half past to-morrow evening. I shall come right to your room, and hope to find you there *alone;* if not, I shall wait for you to come. I should leave in the early train, but have some business to attend to in the morning. *Remember your promise, dearest*, and make Addie take a house with us. I will willingly pay half the expense she goes to.

With much love, believe me yours ever,
PHIL.

January 15, 1864.

MY DEAR ELLA: What are you going to do this evening, and will you please tell me candidly whether you have or expect

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any engagement? You know, *dear Ella*, that I am only happy when with you; but much as I love you I don't want to call *too often*, so you will lose what *little* friendship you may now have for me. You little know what a perfectly wretched night I passed. You appeared so *cool* to me when I bid you good-night, that I could hardly keep from crying. You will *laugh* at this, I know, as you always do when I talk serious to you, but whatever I say I mean, and I do say I am *madly*, *deeply* in love with you, *dear*, *dear* Ella, and if you don't believe me why I can't help it; but one thing I do pray of you to do, and that is, to tell me when you do not wish to see me. Ella, can't you trust me with a secret; if you can't, why did you tell me what you did? God knows I would die before I would even tell or hint at what you told me; I love you far too well for that, dear Ella; but because I know what I do, I don't want you to feel obliged to treat me well, for if I never saw you again, or if you were to get mad with me, I would then die sooner than tell what I know of you.

Hoping you will believe what I have said, dear Ella, I am

Ever yours, truly, PHIL.

Please answer some time to-day.

MY DEAR ELLA: Would you like to go to Grover's this eve? I hear the play (Ticket-of-Leave Man) is applauded. If you would like to go send me word, and I will go down and get seats; that is, if you are not in fear of Colonel Baker. Please write me all about what you hear — I am very anxious to know. Give my compliments to Miss Boswell, and tell her I say to go to ——, a very warm place.

EXHIBIT JJ.

Statement of Mano Lulley.

WASHINGTON, April 11, 1864.

I am by birth a Hungarian. I came to this country with Governor Kossuth in 1851. Have lived in Washington twelve years; at present reside at 406 K Street. Have seven sons, all in this city; I have also three daughters. On the 16th of July, 1863, I applied to the Honorable Mr. Harrington, Assistant Secretary of the Treasury Department, for permission to build a small building in front of the Treasury Department, on Fifteenth Street, for my son, who was a cripple, for the purpose of selling soda water; this permission was granted by Mr. Harrington, and I had the building put up. Some time in September, 1863, I applied to S. M. Clark, through Mr. Plantz, the Private Secretary of Mr. Chase, for a situation for my little daughter, aged sixteen years. Mr. Clark asked me to bring my daughter to his office, and he would see. I took my daughter to Mr. Clark, as requested, and Mr. Clark put her to work in the bronzing-room, where she remained three weeks and three days, when Mr. Clark discharged her, and without assigning any reason for her discharge. A few days after my daughter's discharge, I went to Mr. Clark, and asked him why he discharged my daughter. He replied that there was no work. I then went to Mr. Plantz, and asked him why my daughter was discharged — whether she had done anything improper or wrong. He Mr. (Platnz) replied that he had spoken to Mr. Clark about discharging my daughter, and he (Clark) said that Lulley's son, who kept the soda stand in front of the Treasury had, on a certain night, followed him (Clark) and another gentleman and two ladies on Pennsylvania Avenue into a certain restaurant. Mr. Plantz said he told Clark that was not right, that he (Clark) should not take advantage of the little girl in that way; that she (the girl) was not to blame. About three weeks after the conversation with Mr. Plantz referred to, I went again to Mr. Clark, and asked him again to take my daughter back, stating at the same time that I had heard the reason why he (Clark) had discharged my daughter was because my sons had seen him (Clark) and another gentleman and two ladies enter a certain place on the avenue. Clark said: "Bring back you daughter on Monday, and I will set her to work again." On Monday I took my daughter to the department, and Mr. Clark put her to work.

My daughter worked there one month. In the mean time, however, Mr. Clark had directed my daughter to work very late, until ten o'clock. She worked, I think, six nights, when I refused to allow her to go to the department at night at all. During the time my daughter worked nights Mr. Gray, superintendent of the sixteenth division, under Mr. Clark, made the following proposition to my daughter: That if she (my daughter) would go with him (Gray) to a certain hotel in this city, and submit to his (Gray's) wishes, he (Gray) would raise her (my daughter's) salary to $75 per month.

During the month referred to above, my daughter was absent from work one half day. In compliance with the rules of the department, I went the following morning and reported to

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Mr. Clark that my daughter was sick. He (Mr. Clark) replied: "She must be here in the morning: work is very brisk." At the end of the month my daughter was again discharged. Mr. Gray wrote a note to Mr. Clark, in consequence of which Clark discharged her.

I have made this affidavit voluntarily, and of my own free-will and accord, feeling that my daughter has been foully wronged by the base and shameful propositions made to her by Mr. Gray, and I am fully satisfied that Mr. Clark would never have taken my daughter back into his employ but for the fear of being exposed by my sons, who saw Mr. Clark with two girls employed in the department, as stated in this deposition.

MANO LULLEY.

Sworn and subscribed to this 11th day of April, A. D. 1864.

A. G. LAWRENCE, *Notary Public.*

EXHIBIT KK.

Statement of Anthony Lulley.

WASHINGTON, April 11, 1864.

I am the son of Mano Lulley. I have carefully read and heard read the statement of my father. I am employed as a clerk in the store of S. Grosenheimer, at No. 385 Seventh Street, Washington.

Some time in September last, my brother and myself closed our soda stand about eight o'clock in the evening. We then walked down the avenue together. When we arrived opposite the Kirkwood House, we saw Mr. S. M. Clark standing on the sidewalk in front of No. 276 Pennsylvania Avenue. While standing there I saw two ladies come down stairs. Mr. Clark took one of these ladies, and the other gentleman the other. My brother and myself followed the party down the avenue, to Russell's restaurant. We then turned around to come up the avenue, when we met Messrs. Dugan and Hogan. They asked us who that was that went up-stairs. We replied, Mr. Clark and Miss Jennie Germon; the others we did not know. Some time after the conversation referred to above, and after my sister had been discharged by Mr. Clark, I met Mr. Dugan, a detective officer, and informed him that my sister had been discharged by Mr. Clark from the department in consequence of Clark having heard that I had followed him (Clark) at night. Mr. Dugan replied that he had not told Mr. Clark anything about it.

I have made this statement voluntarily, without promise of reward or compensation of any nature whatsoever.

ANTHONY LULLEY.

Sworn and subscribed to this 11th day of April, A. D. 1864.

A. G. LAWRENCE, *Notary Public.*

EXHIBIT LL.

AN INDORSEMENT OF THREE OF THESE AFFIDAVITS BY THE SOLICITOR OF THE TREASURY.

Report of the Solicitor of the Treasury upon the Report of Colonel Baker, and the Affidavits "D," "E," "F," "G," "H," "I," "J," "K."

TREASURY DEPARTMENT, SOLICITOR'S OFFICE, April 19, 1864.

SIR: I have the honor herewith to transmit a report made to me by Colonel L. C. Baker, together with a number of affidavits, affecting the conduct and character of S. M. Clark and G. A. Henderson.

In accordance with your instructions, I exhibited these affidavits to Mr. Clark, stating to him that I did so by your direction, and in order that he might have an opportunity to make such explanation or reply as he should deem proper. His reply to me was, that as to anything alleged against him, impeaching his conduct or character as an officer of this department, he denied it utterly; and that as to any other matter, he scorned to make any answer.

I have further, in obedience to your order, called before me most of the persons whose affidavits are herewith transmitted, and made such other inquiries as it has been in my power to make touching the matter stated in the affidavits, *and the result is an entire conviction that the most material of those statements are true, particularly those contained in the affidavits of Ella Jackson, Jennie Germon, and Laura Duvall.*

What action, if any, ought to be taken, in view of these facts, is, of course, not a question for me to consider.

I have the honor to be, with high respect,

EDWARD JORDAN,
Solicitor of the Treasury.

HON. S. P. CHASE,
Secretary of the Treasury.

TESTIMONY OF JAMES LAMB.

JAMES LAMB, being duly sworn, was examined as follows: —

By the Chairman. — Question. What is your business?

Answer. I am a plate printer in the Treasury Department.

Question. Are you engaged on dry or wet printing?

Answer. Wet printing.

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Question. Are you acquainted with the dry-printing operation?

Answer. Yes, sir; I worked more than three months on a hydrostatic press.

Question. Are you working on these now?

Answer. No, sir.

Question. How long is it since you stopped working on these presses?

Answer. I think I stopped on the 22d of December last.

Question. Since that time you have not had anything to do with dry printing?

Answer. No, sir.

Question. How many impressions did you print in an hour on wet printing-presses?

Answer. In the neighborhood of a hundred.

Question. Do you know how many they are now making up there on the hydrostatic presses?

Answer. I cannot say positively what they are doing now. Some days they do four or five; some days none; some days fifty or sixty, and they have done as high as a hundred in a day.

Question. What do you mean by impressions?

Answer. Sheets. They print fractional currency on these presses, and subjects on a sheet.

By Mr. Brooks.—Question. How much time did you lose when you were printing on these hydrostatic presses?

Answer. More than one-half — nearly two-thirds I suppose; I never kept count.

Question. What are your wages per day?

Answer. Four dollars.

Question. How long have you been at work in the Treasury Department?

Answer. I went to work there on the 7th of October. I was engaged on the sixth.

Question. What work had you been on?

Answer. Fractional currency; $5 interest-bearing notes — 3 years, I think — and $10 interest-bearing notes.

Question. What security is there to prevent these fractional currency notes being taken or abstracted?

Answer. There was no security. When I was on the hydrostatic presses I could have taken them off, had I been so disposed.

Question. How many could you have taken a day without being detected?

Answer. I could not say the precise number, but I think I could have taken at least 10 *sheets a day.*

Question. How long do you think this could have run on without being detected?

Answer. Nearly the whole time I was there.

By the Chairman. — Question. How do you know that this could have been done? Do I understand that there were no accounts kept of the amount from the time they started as paper until they got up into the Treasurer's office?

Answer. I never saw the books where they kept any such accounts.

Do you know that they have no means of finding out how many are printed?

Answer. At the time I speak of it would have been impossible to have told if any were taken, who took them.

Question. Could not they tell that somebody had taken them?

Answer. I would go to Mr. Knight and ask for paper; sometimes Mr. Knight would give me paper, and sometimes he was absent, and I could take it myself. We had access to the room where the paper was, and of course we could have taken as many sheets as we liked. They would take our word for what we had taken; in fact, I do not think I was ever asked how much was given to me. If I wanted paper I would go to the man who was there and ask for it, and after I had taken it to the press I worked it off and returned it. Of course I could have kept as many as I liked if I had felt disposed.

Question. What period does the time you speak of cover?

Answer. From October to December.

Question. Is that so now?

Answer. I have not been in that room since that time. There have been changes made there, I understand, but what they are I do not know.

By Mr. Wilson. — Question. At the time you speak of, when you could have abstracted as many as ten sheets per day, how many were you printing per day on these hydrostatic presses?

Answer. Some days I would be doing as high as sixty, and some days I would be doing nothing at all.

By Mr. Steele. — Question. Did you give the person, from whom you received the paper, any receipt for the amount you took?

Answer. After the latter part of November the paper was delivered to us, and we had to sign a check, stating the amount we had received. Previous to that time there were no receipts given; I merely returned the work I had done.

Question. When this paper was given out to you, was it counted by anybody?

Answer. I saw no person count it.

Question. When you returned the money or fractional currency, was any credit given to you of the amount of the number of sheets you returned? Did you ever make any settlement with the person from whom you received the paper?

Answer. No sir. We were running, at that time, all night. There were three men at work on the same press. One man had charge of it from eight in the morning till four in the afternoon; another from four in the afternoon till twelve at night, and another from that time till eight in the morning. If the paper I had secured was not all worked off at the end of my time, the one who followed me would finish it. There was no separate account kept. I returned at night what had been finished, but I

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do not know what became of the sheets returned. They were merely laid on the table; there was no one there to take care of them.

By the Chairman. — Question. Did you print both sides of the fractional currency?

Answer. What I was engaged on most of the time was in putting the black on them and finishing them.

Question. The other side had been printed?

Answer. Yes sir.

By Mr. Fenton. — Question. You were not employed in commencing the printing on the first side?

Answer. For several weeks, when I first went to work there, I was employed in putting the black on the twenty-five cent subjects. The paper had to be dried after each process, before being subjected to another.

By Mr. Wilson.— Question. Did you print on both sides at the same time?

Answer. No, sir. You can only print on one side at a time, and that has to dry before any other work can be done.

By Mr. Fenton. — Question. Then you do not know that there was not an account kept with the printers who did the other part of the work, so that the paper that went into your hands had to be accounted for?

Answer. It was the same with me as with all of them. They drew paper first, then printed it, and returned the work. There was no account kept. The men received the paper, and after it was printed the work was returned and laid on the table; and, as I stated before, at night there was no one to receive it at all.

By Mr. Brooks. — Question. And you could have gone and taken that paper, put your impression upon it, and abstracted a certain number of sheets without being discovered?

Answer. Yes, sir.

By the Chairman. — Question. How do you know that nobody would discover it?

Answer. If it had not been discovered it would not have been charged to any person.

Question. I understood you to say that nobody would have discovered that it was gone?

Answer. The reason why I think nobody would know it was gone is this: sometimes we would draw paper, and the paper would sometimes be cut in such a way that it would not be fit to print on; such a sheet would be laid one side on the press, and these sheets would be allowed to collect for weeks under the rubbish, and there was no account kept of these sheets. I know of no reason, therefore, why, if the sheets had been perfect, they could not have been taken without being discovered.

Question. Were you ever called upon by any one to account for these sheets?

Answer. No, sir.

Question. What did you ultimately do with these sheets?

Answer. We would leave them there until the next morning.

Question. Are they lying there yet? Have they ever been taken away, and if so, who took them?

Answer. When I left, I think there were some lying there.

Question. Had any ever been taken away while you were there?

Answer. Not to my knowledge.

Question. Then all the imperfect sheets that were thrown out while you were there were lying there when you came away?

Answer. I cannot say that; several times occurred, when I would commence my work, that I would count off a hundred sheets — we had a fashion of doing that to see how fast we were printing. I would count off a hundred sheets and lay them on top the pile: after printing a portion of them I would count off what there was remaining of the one hundred sheets, and several times I found that the sheets which had been printed, and those which had not, would not tally. I could never account for the discrepancy except on the supposition that they had been taken by some persons.

Question. My question was whether any of these imperfect sheets which laid on top of the press were removed while you were there?

Answer. Towards the latter part of the time while I was there, on Saturday nights the sheets that were not printed were sent in with the work done; those lying on the top of the presses ultimately found their way back, with the work done on Saturday night, but before that arrangement was made they would lie five or six weeks before being sent in.

Question. And this you say was occurring between the 7th of October and about the 21st of December?

Answer. Yes, sir.

Question. Was that when they were just beginning to try the new system of printing?

Answer. They commenced, I think, about the fore part of July.

Question. Why did you quit that sort of printing?

Answer. They were in a great hurry, as I understood from the foreman, in getting out the fractional currency, and they run those presses, as I said, day and night for a time. When they stopped night work, it happened to be at the time I was on the night work. I was taken off and put on the wet presses.

Question. And you never were put back on the dry printing again?

Answer. No, I preferred not to go back; we had our choice to go or not.

Question. Do you know Colonel Baker?

Answer. No, sir, I never saw him, to my knowledge.

By Mr. Steele. — Question. Were you ever called on by any person in the department to give an account of the amount of paper that had been issued to you, or that you had obtained from the paper-room?

Answer. I think I was at one time. There was a discrepancy in my accounts, and they called for my books. This was in the next printing-room. It was settled satisfactorily.

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Question. But during the time you were in this dry-printing room, where you say you went and got paper on which the fractional currency was printed without giving any receipt for it, and without its being regularly delivered to you, were you ever called upon by any party to make good the paper you obtained from the paper-room?

Answer. No, sir.

By Mr. Fenton. — Question. Did you take the paper from that room without its being delivered to you?

Answer. No, sir; I did not, the others did. I could have done it.

By Mr. Wilson. — Question. Do you know, of your own knowledge, that any paper was taken from that room without authority?

Answer. No, sir.

By Mr. Steele. — Question. Do you not know, of your own knowledge, of paper being taken by persons connected with the printing from the paper room, aside from that delivered from the head of the room?

Answer. Yes, sir.

By Mr. Wilson. — Question. Do you know of any paper having been abstracted or taken illegally from that room?

Answer. I do not know that I do; there was no system of checks at that time.

By the Chairman. — Question. Do you know that there were no checks at that time?

Answer. I could not positively state that there were no checks at that time. What I mean to say is, that I could have gone into that room and taken paper from it without its being delivered to me by the person in charge.

Question. You stated that you knew there was no system of checks at that time; is that what you wish to go down?

Witness. I do not know as I understant what you mean by checks.

Question. I want to know whether there was any system by which anybody connected with the dry-plate printing had to account for the paper issued, printed, and made into money; was there any system by which anybody knew about that?

Answer. I think there was not.

Question. Do you know there was not?

Answer. I cannot say that I know positively.

By Mr. Wilson. — Question. Can you state positively that you could have abstracted ten or more or less sheets of paper per day without being detected?

Answer. Yes, sir; I can state that positively.

By the Chairman. — Question. But you also state that you did not do anything of that sort?

Answer. Yes, sir.

By Mr. Wilson. — Question. Now, please give the dates between which there was that total want of system of checks on the printers in the dry-plate printing room.

Answer. I went to work on the 7th day of October; commenced work on the paper that was lying on the press. I knew nothing about that paper; I did not draw it.

Question. I am now asking you for these dates?

Answer. From the 7th of October until some time the latter part of November, I did not have to give a check for any of the paper I would draw, and I gave no account of the paper that would be on my press.

Question. So that from the 7th day of October until the latter part of November there was a total lack of any check on you as to the paper you received and returned?

Answer. There was.

By Mr. Steele. — Qestion. Will you explain the working of these presses — how the paper was managed all the way through?

Answer. When I went to work in October I printed off as many as I could on the press. We put them between backers to prevent them from blurring. I marked on these backers each day the number of sheets that was done. They were put at that time into a little closet, and after that I knew nothing at all about them, and, in fact, I never heard about them at all afterwards. It went on that way until some time the latter part of November. There were still three men working at the same time on a press; sometimes I would draw the paper, and leave on the press what I had not finished; the others would finish it, and draw more. That was up to the last end of November; then the paper was given to us, and we counted it. We would write our names on a check, with the number of sheets we received when we drew it. I would print as many off as I could in my time, and then the next man would use from the same paper, and so it would go round. When our work was done, it would be marked, and we would take it into another room and lay it on the table.

Question. Did you get any receipt for it?

Answer. No, sir.

By Mr. Wilson. — Question. Will you state the numbers of the hydrostatic presses on which you worked?

Answer. I worked on the press No. 1, and I think on press No. 6. I know I worked on two different presses.

Question. State the names of the persons with whom you worked on these two presses?

Answer. On the first press Edward Barlow and John Mullen worked with me; on the other, James Pillson and another man, whose name I disremember. He was a stranger from New York. We were not thrown together much, not working the same hours, and I either did not know his name, or have forgotten it.

By Mr. Steele. — Question. I understood you to say, in your testimony, that you had seen printers go into the paper-room and take out paper without giving a receipt to any party; is that so?

Answer. Yes, sir.

By Mr. Wilson. — Question. Give the names of persons who took paper in that way?

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Answer. I think Mr. Burroughs did. I do not know what his first name is.

Question. Is he still in the department?

Answer. Yes, sir.

By the Chairman. — Question. Did you go in and see him take paper?

Answer. No, sir.

Question. Did you ask him whether he gave any receipts?

Answer. I know we were not giving receipts at that time.

Question. Do you know that he never gave any receipts before that time?

Answer. Yes, sir.

Question. That is, you were with this man all the time before that, so as to know that he never gave any receipts?

Answer. No, sir; the reason why I think that he never gave any receipts was, that it was not customary for any of us to give receipts up to that time.

Question. I ask you whether you know that he did not give receipts?

Answer. I can swear, to the best of my knowledge and belief, that up to that time no man gave receipts for paper received.

Question. Were you superintendent of any room or department?

Answer. No, sir.

Question. Under whose direct employ were you?

Answer. When I was working on the dry printing Mr. Neale employed me, though Dr. Gwynn appeared to have all there was to say in regard to it.

Question. Who put you on his roll and reported you to the department?

Answer. Mr. Knight.

Question. Who is Mr. Knight?

Answer. He kept the books; he kept an account of the time — of the number of days we worked.

Question. Are you still in the employ of the Treasury Department?

Answer. Yes, sir.

By Mr. Brooks. — Question. Can fine deep engraving, such as generally appears on bank-notes, be done on these hydrostatic presses?

Answer. No, sir; I do not think it could be.

By the Chairman. — Have you ever been engaged in printing these fine engraving plates you speak of?

Answer. I have done some of the finest work done in the business.

By Mr. Wilson. — Question. Before you were engaged in the Treasury Department?

Answer. Yes, sir; before and since.

By Mr. Brooks. — Question. Explain why this finest class of work cannot be done on these hydraulic presses.

Answer. I can answer as to the time I was working on them, that the work we did was very inferior in quality. I would work sometimes a whole day, day in and day out, and would not get what I called a good impression. The pressure also would have to be so heavy in working large plates, such as bonds, where there is very heavy lettering, fine rule-work, and fine shading, that it would be very apt to destroy the *fibre of the paper.*

Question. What is the opinion of the printers: that these hydraulic presses are a failure, or are not?

Answer. The opinion of the great mass of the men, is that they are a failure. Generally speaking, it is men in delicate health who are working on the hydrostats. There is not much work to do, and if a man is sick a little he will get work on one of these presses.

By the Chairman. — Question. Why is that?

Answer. He will be losing time on one of the other presses, because he would not be able to perform the duties required of him, while he would be able to perform the work required on one of these hydrostatic presses.

Question. Have you given any personal examination to hydrostatic printing since you left it?

Answer. No, sir.

Question. And you left it in December last?

Answer. Yes, sir.

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